

Exhibit 2C: Intercompany transfers between Rhodes Pharma and Mundipharma Laboratories GMBH for theophylline

The table below presents Rhodes Pharma's 2012 and 2019 purchases of theophylline as examples.

Material Description	Material Document	Posting Date	Quantity	Purchase Order	Amount
THEOPHYLLINE ER 400MG TABLETS 100s	5000120729	2/14/2012	██████████	4500063353	\$ 38,352.00
THEOPHYLLINE ER 400MG TABLETS 100s	5000120728	2/14/2012	██████████	4500063353	\$ 74,766.00
THEOPHYLLINE ER 600MG TABLETS 100s	5000120730	2/14/2012	██████████	4500063355	\$ 34,200.00
THEOPHYLLINE ER 400MG TABLETS 100s	5000128654	10/3/2012	██████████	4500066221	\$ 49,878.00
THEOPHYLLINE ER 600MG TABLETS 100s	5000128655	10/3/2012	██████████	4500066221	\$ 15,600.00
THEOPHYLLINE ER 400MG TABLETS 100s	5000206087	3/27/2019	██████████	4510005228	\$ 69,109.20
THEOPHYLLINE ER 400MG TABLETS 100s	5000206085	3/27/2019	██████████	4510005228	\$ 68,635.20
THEOPHYLLINE ER 400MG TABLETS 100s	5000208414	5/29/2019	██████████	4510005555	\$ 68,445.60
THEOPHYLLINE ER 400MG TABLETS 100s	5000208413	5/29/2019	██████████	4510005555	\$ 68,824.80
THEOPHYLLINE ER 400MG TABLETS 100s	5000210259	7/23/2019	██████████	4510006028	\$ 68,350.80
THEOPHYLLINE ER 400MG TABLETS 100s	5000210701	8/2/2019	██████████	4510006028	\$ 67,876.80
THEOPHYLLINE ER 600MG TABLETS 100s	5000211910	9/11/2019	██████████	4510006029	\$ 92,268.00

Exhibit 2C: Intercompany transfers between Rhodes Pharma and Mundipharma Laboratories GMBH for theophylline

Below are examples from 2012 and 2019 from the previous page illustrating that amounts were paid in cash.

Doc.Type : KZ (Vendor payment) Normal document									
Doc. Number		Company Code		Fiscal Year		2012			
Doc. Date		Posting Date		Period					
Calculate Tax		<input type="checkbox"/>							
Ref.Doc.		WIRE TRANSFER							
Doc. Currency		USD							

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			74,766.00-	
2	25	1023793	MUNDIPHARMA LABORATO		GEN			74,766.00	

Doc.Type : KZ (Vendor payment) Normal document									
Doc. Number		Company Code		Fiscal Year		2019			
Doc. Date		Posting Date		Period					
Calculate Tax		<input type="checkbox"/>							
Ref.Doc.		WIRE TRANSFER							
Doc. Currency		USD							

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			68,350.80-	
2	25	1023793	MUNDIPHARMA LABORATO		GEN			68,350.80	

AlixPartners

Exhibit 3: Intercompany Transfers Between Rhodes and Purdue

VII. Exhibit 3: Intercompany transfers between Rhodes and Purdue

- A. Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services
- B. Intercompany transfers between Rhodes and Purdue for IT services, benefit plan administration, distribution services, and development services
- C. Intercompany transfers between Rhodes Pharma and Purdue for licensing generic and branded Dilaudid
- D. Intercompany transfers between Rhodes Pharma and Purdue for all rights to morphine sulfate extended release generic
- E. Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement
- F. Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

On October 18, 2010, Purdue, the service provider, entered into a contract manufacturing agreement with Rhodes Pharma. The agreement was amended and restated dated as of April 2, 2014, and amended dated as of March 29, 2016 and March 19, 2018.

Original Agreement

CONTRACT MANUFACTURING AGREEMENT

Contract Manufacturing Agreement dated as of October 18, 2010 (together with the schedules and any exhibits hereto, as from time to time amended, this "Agreement"), by and between Purdue Pharmaceuticals L.P., a Delaware limited partnership ("Manufacturer"), and Rhodes Pharmaceuticals L.P., a Delaware limited partnership ("Purchaser").

Amended and restated agreement

AMENDED AND RESTATED CONTRACT MANUFACTURING AGREEMENT

Amended and Restated Contract Manufacturing Agreement dated as of April 2, 2014 (together with the schedules and any exhibits hereto, as from time to time amended, this "Agreement"), by and between Purdue Pharmaceuticals L.P., a Delaware limited partnership ("Manufacturer"), and Rhodes Pharmaceuticals L.P., a Delaware limited partnership ("Purchaser").

First Amendment

AMENDMENT #1

TO AMENDED AND RESTATED CONTRACT MANUFACTURING AGREEMENT BETWEEN PURDUE PHARMACEUTICALS L.P. AND RHODES PHARMACEUTICALS L.P.

This Amendment #1 to the Amended and Restated Contract Manufacturing Agreement (this "Amendment"), dated as of March 29, 2016, is by and among PURDUE PHARMACEUTICALS L.P. ("Purdue"), PURDUE PHARMA L.P. ("PPLP") and RHODES PHARMACEUTICALS L.P. ("Rhodes").

Second Amendment

AMENDMENT #2

TO AMENDED AND RESTATED CONTRACT MANUFACTURING AGREEMENT BETWEEN PURDUE PHARMACEUTICALS L.P. AND RHODES PHARMACEUTICALS L.P.

This Amendment #2 to the Amended and Restated Contract Manufacturing Agreement (this "Amendment"), dated as of March 19, 2018 ("Execution Date"), is by and between PURDUE PHARMA L.P. ("PPLP") and RHODES PHARMACEUTICALS L.P. ("Rhodes").

WHEREAS, Purdue Pharmaceuticals L.P. ("Purdue") and Rhodes entered into that certain Amended and Restated Contract Manufacturing Agreement dated as of April 2, 2014, as amended by that certain Amendment #1 ("Amendment #1") dated as of March 29, 2016 (collectively, the "Manufacturing Agreement"); and

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

Schedule 1 of the agreements and amendments specifies the products covered under the CMO services.

Summary of Products Covered for CMO Services

Name of Agreement	Original Agreement	Amended and Restated Agreement	First Amendment	Second Amendment
Effective in	2010	2014	2016	2018
Oxycodone IR/HCL	x		x	x
Oxycodone APAP	x	x	x	x
Morphine Sulfate ER		x	x	x
Hydrocodone APAP			x	x
MS Contin				x
Dexmethyl HCL				x
Buprenorphine HCL				x
Hydromorphone HCL				x
Buprenorphine TDS				x

Note:

- Most products include varying strengths (i.e., 5 milligrams) and quantities (i.e., 50 tablets).
- Some products (e.g. Oxycodone APAP) started production a few years after they were listed in the agreements/amendments. Some products (e.g. Morphine Sulfate ER) started production before listed in the agreements. Per discussion with Purdue and Rhodes, this is because any agreements/amendments are approximate dates, and the production launch depends on the completion of development and the timing of FDA approval.
- Hydromorphone HCL and Buprenorphine TDS are manufactured by the third party manufacturers.

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

From January 1, 2011 to September 15, 2019, Rhodes Pharma paid \$290.6 million to Purdue for the CMO services, inclusive of \$16.3 million in transfer pricing ("TP") adjustments which adjust full factory standard cost incurred down to previously agreed-upon contract prices.

Product	2011	2012	2013	2014	2015	2016	2017	2018	2019	Total
Morphine Sulfate ER	\$ 17,227,618	\$ 16,262,027	\$ 25,591,951	\$ 19,548,180	\$ 16,702,113	\$ 10,764,115	\$ 9,154,794	\$ 12,588,395	\$ 7,962,369	\$ 135,801,561
Oxycodone APAP	-	-	-	6,080,578	10,645,036	24,818,928	23,219,950	27,308,720	20,024,302	112,097,512
Oxycodone HCL	488,261	66,257	63,506	5,227,920	3,768,564	7,976,191	9,312,233	8,539,467	13,015,926	48,458,325
Buprenorphine HCL	-	-	-	-	-	-	402,205	2,892,510	2,775,233	6,069,949
MS Contin	-	-	-	-	-	-	462,956	-	395,282	858,238
Dexmethyl HCL	-	-	-	-	-	-	206,288	66,948	155,192	428,428
Hydrocodone/APAP	-	-	-	-	-	-	-	103,096	124,610	227,706
Hydromorphone (Dilaudid)	-	-	-	-	-	-	-	-	2,300,682	2,300,682
Amphetamine	-	-	-	-	-	-	-	-	699,397	699,397
Total before TP adjustments (a)	\$ 17,715,879	\$ 16,328,283	\$ 25,655,457	\$ 30,856,677	\$ 31,115,712	\$ 43,559,234	\$ 42,758,426	\$ 51,499,136	\$ 47,452,993	\$ 306,941,798
TP adjustments (b)	-	-	(4,697,541)	(2,942,730)	(2,782,019)	(4,362,197)	(1,516,423)	-	-	(16,300,910)
Total (c=a+b)	\$ 17,715,879	\$ 16,328,283	\$ 20,957,916	\$ 27,913,948	\$ 28,333,693	\$ 39,197,037	\$ 41,242,003	\$ 51,499,136	\$ 47,452,993	\$ 290,640,888

Note:

Per discussion with Purdue, Purdue started to manufacture and sell the products under the CMO services to Rhodes Pharma in 2011.

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

According to Purdue Pharmaceuticals L.P.'s (a subsidiary of PPLP) accounting records, Purdue Pharmaceuticals L.P. (SAP company code 219) charged Rhodes Pharma for CMO services through G/L account 401000 (Gross Sales). 2018 is illustrated below.¹

G/L Account		401000		Gross Sales before off-invoice discounts						
Company Code		219								
CoCd	DocumentNo	Pstng Date	Type	Reference	Account	Profit Ctr	Text		Amount in local cur.	LCurr
219	92386107	14.12.2018	ZD	0000895114	401000	ORW			91.491,10-	USD
219	92386108	14.12.2018	ZD	0000895115	401000	ORW			113.997,30-	USD
219	92386110	14.12.2018	ZD	0000895121	401000	ORW			109.132,40-	USD
219	92388410	18.12.2018	ZD	0000895089	401000	MWI			198.128,70-	USD
219	92388411	18.12.2018	ZD	0000895090	401000	MWI			204.315,65-	USD
219	92388999	19.12.2018	ZD	0000895135	401000	ORW			159.004,16-	USD
219	92388996	19.12.2018	ZD	0000895116	401000	ORW			114.534,80-	USD
219	92388997	19.12.2018	ZD	0000895133	401000	ORW			158.663,68-	USD
219	92388998	19.12.2018	ZD	0000895134	401000	ORW			158.730,56-	USD
219	92389000	19.12.2018	ZD	0000895136	401000	ORW			159.101,44-	USD
219	92389851	20.12.2018	ZD	0000890570	401000	BPS			54.446,98-	USD
219	92389848	20.12.2018	ZD	0000890572	401000	BPS			23.088,55-	USD
219	92389849	20.12.2018	ZD	0000890573	401000	BPS			23.987,85-	USD
219	92389850	20.12.2018	ZD	0000890569	401000	BPS			51.289,77-	USD
219	92389852	20.12.2018	ZD	0000890571	401000	BPS			67.875,76-	USD
219	92389853	20.12.2018	ZD	0000895099	401000	MWI			280.126,05-	USD
219	92389854	20.12.2018	ZD	0000895123	401000	ORW			108.929,60-	USD
219	92389855	20.12.2018	ZD	0000895124	401000	ORW			108.856,80-	USD
219	92389856	20.12.2018	ZD	0000895126	401000	ORW			104.641,84-	USD
219	92389857	20.12.2018	ZD	0000895125	401000	ORW			108.846,40-	USD
*									51.499.135,99-	USD

This last payment is used as an example hereafter in Exhibit 3A.

¹The SAP screenshot does not include all entries for 2018 – Excerpt version shown.

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

According Purdue Pharmaceuticals L.P.'s accounting records, Purdue Pharmaceuticals L.P. (SAP company code 219) charged Rhodes Pharma for CMO services through G/L account 401000 (Gross Sales). Charges incurred in December 2018 are illustrated below to use as an example hereafter in Exhibit 3A.¹

G/L Account Company Code		401000 Gross Sales before off-invoice discounts						
CoCd	DocumentNo	Pstng Date	Type	Reference	Account	Text	Amount in local cur.	LCurr
219	92386108	14.12.2018	ZD	0000895115	401000		113.997,30-	USD
219	92386109	14.12.2018	ZD	0000895100	401000		357.339,84-	USD
219	92386110	14.12.2018	ZD	0000895121	401000		109.132,40-	USD
219	92388410	18.12.2018	ZD	0000895089	401000		198.128,70-	USD
219	92388411	18.12.2018	ZD	0000895090	401000		204.315,65-	USD
219	92388996	19.12.2018	ZD	0000895116	401000		114.534,80-	USD
219	92388997	19.12.2018	ZD	0000895133	401000		158.663,68-	USD
219	92388998	19.12.2018	ZD	0000895134	401000		158.730,56-	USD
219	92388999	19.12.2018	ZD	0000895135	401000		159.004,16-	USD
219	92389000	19.12.2018	ZD	0000895136	401000		159.101,44-	USD
219	92389848	20.12.2018	ZD	0000890572	401000		23.088,55-	USD
219	92389849	20.12.2018	ZD	0000890573	401000		23.987,85-	USD
219	92389850	20.12.2018	ZD	0000890569	401000		51.289,77-	USD
219	92389851	20.12.2018	ZD	0000890570	401000		54.446,98-	USD
219	92389852	20.12.2018	ZD	0000890571	401000		67.875,76-	USD
219	92389853	20.12.2018	ZD	0000895099	401000		280.126,05-	USD
219	92389854	20.12.2018	ZD	0000895123	401000		108.929,60-	USD
219	92389855	20.12.2018	ZD	0000895124	401000		108.856,80-	USD
219	92389856	20.12.2018	ZD	0000895126	401000		104.641,84-	USD
219	92389857	20.12.2018	ZD	0000895125	401000		108.846,40-	USD
*							4.278.532,91-	USD

¹The SAP screenshot does not include all entries for December 2018 – Excerpt version shown.

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

The transactions flow/intercompany charges related to the CMO services in 2018 were accounted for as follows on Purdue Pharmaceuticals L.P.'s books (SAP company code 219). These transactions were not settled with individual cash payments, but were settled as a decrease of Purdue Pharmaceuticals L.P.'s partnership equity (i.e., a partnership distribution) at year-end on a net basis.¹

Account Number	Account Description	DR	CR
1. Invoice issued:			
101015	AR Intercompany (SD and Manual Billings)	\$ 108,846	
401000	Gross Sales before off-invoice discounts		\$ (108,846)
2. Reclassification at the end of every month: From AR account to Rhodes account			
102250	Rhodes Pharmaceuticals LP	\$ 108,846	
101015	AR Intercompany (SD and Manual Billings)		\$ (108,846)
3. Intercompany reclassification at the end of every month: From Rhodes account to PPLP account			
102208	Purdue Pharma L.P.	\$ 108,846	
102250	Rhodes Pharmaceuticals LP		\$ (108,846)
4. Intercompany investment reclassification at the end of each year: From PPLP account to Partnership distributions account			
302021	Capital #21 Distribution Purdue Pharma LP	\$ 108,846	
102208	Purdue Pharma L.P.		\$ (108,846)
5. Account close-out at year end: From Partnership distribution account to PPLP equity			
300021	Capital #21 Purdue Pharma LP	\$ 108,846	
302021	Capital #21 Distribution Purdue Pharma LP		\$ (108,846)

¹Monthly and annual non-cash transactions are performed in aggregate; amounts reflected in the chart for transactions 2-5 are presented only for demonstrative purposes.

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

These entries appear in SAP as follows:

1. Invoice issued

Doc.Type : ZD (Customer invoice) Normal document					
Doc. Number	92389857	Company Code	219	Fiscal Year	2018
Doc. Date	20.12.2018	Posting Date	20.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	0000895125				
Doc. Currency	USD				

Item	Account	Account short text	Amount	Text
1	136979	RHODES PHARMACEUTICA	108.846,40	
2	401000	Gross Sales	108.846,40-	

Customer	136979	<input type="checkbox"/>	RHODES PHARMACEUTICALS L P	G/L Acc	101015
CoCode	219		201 TRESSER BLVD		
Purdue Pharmaceuticals LP			STAMFORD		
				Doc. No.	92389857
Line Item 1 / Invoice / 01					
Amount	108.846,40	USD			
Tax code					

Long Text CoCd G/L Acct
AR Intercompany (SD and Manual Billings) 219 101015

INVOICE

PURDUE		PURDUE PHARMACEUTICAL PRODUCTS L.P. (313) PURDUE PHARMA, L.P. (208) PURDUE TRANSDERMAL TECH (241) PURDUE PROBLEMS, L.P. (207)	
ONE STAMFORD FORUM * STAMFORD, CT 06901-3431 PHONE 800-877-9869 / FAX 800-877-5210		REMIT TO: PURDUE P.O. BOX 510668 DALLAS, TX 75291-0668	
BILL TO RHODES PHARMACEUTICALS L P ATTENTION: PAYABLE (VR#1030474-250) 201 TRESSER BLVD STAMFORD CT 06991		SHIP TO PURDUE PHARMACEUTICALS LP 1701 PURDUE DR WILSON NC 27593	
ACCOUNT NO. 136979		ACCOUNT NO. 135466	
CUSTOMER PO NUMBER 4510004853 VENDOR NUMBER 82 CLASS OF TRADE 5001000000 TERRITORY NUMBER 12/20/2018 AS OF DATE Net 60 Days PAYMENT TERMS		SHIP DATE 12/20/2018	
AIR NUMBER 136979 CREDIT ANALYST Tony DiCicco DEA NUMBER RPS364137 VIA CARRIER BAXAIR INVOICE MESSAGE			
CO NO. 219 NDC NUMBER 42866-103-01 PURCHASE ITEM NO. ORA375 DESCRIPTION OXYCODONE/APAP 7.5MG/325MG TABLETS 100s QUANTITY ORDERED 20932 EA QUANTITY SHIPPED 20932 EA CASES SHIPPED 0 UNIT PRICE 5.20 EXTENDED PRICE 108.846,40			
INVOICE TOTAL			
\$ 108.846,40			
IN ANY FORM IS PERMITTED			
TOTAL WEIGHT/CASES 3,159.000 LB 0 CS		SHIPPING TERMS ARE FOR DESTINATION. ALL CLAIMS MUST BE FILED WITH CARRIER	
TERMS 60 DAYS FROM DATE OF INVOICE TO RECEIPT IN LOCK-BOX. PAYMENT DUE BY 02/18/2019		INVOICE TOTAL \$ 108.846,40	
SUBJECT TO SELLER'S CONDITIONS ON REVERSE SIDE. NO REPACKAGING. USING PURDUE NATIONAL DRUG CODES (NDC) IN ANY FORM IS PERMITTED. LATE PAYMENTS ARE SUBJECT TO A CHARGE OF 1.1% PER MONTH PLUS ALL COLLECTION COSTS, INCLUDING ATTORNEY'S FEES.			

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

These entries appear in SAP as follows:

2. Reclassification at the end of every month

Doc.Type : AB (Accounting document) Normal document					
Doc. Number	100054013	Company Code	219	Fiscal Year	2018
Doc. Date	31.12.2018	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	TO CLEAR ACCT	Overall No.	0100054013219 18		
Doc. Currency	USD				
Doc. Hdr Text	to clear acct 136979				

Item	Account	Account short text	Amount	Text
1	136979	RHODES PHARMACEUTICA	4.278.532,91-	
2	102250	Rhodes Pharm LP	4.278.532,91	

All invoice amounts/account payables in December 2018 for 101015 (AR Intercompany)
– Excerpt version shown

G/L Account		101015	AR Intercompany (SD and Manual Billings)						
Company Code		219							
CoCd	DocumentNo	Pstng Date	Type	Reference	Account	Text	Amount in local cur.	LCurr	Order
<input type="checkbox"/>	219 92386109	14.12.2018	ZD	0000895100	101015		357.339,84	USD	
<input type="checkbox"/>	219 92386110	14.12.2018	ZD	0000895121	101015		109.132,40	USD	
<input type="checkbox"/>	219 92388410	18.12.2018	ZD	0000895089	101015		198.128,70	USD	
<input type="checkbox"/>	219 92388411	18.12.2018	ZD	0000895090	101015		204.315,65	USD	
<input type="checkbox"/>	219 92388996	19.12.2018	ZD	0000895116	101015		114.534,80	USD	
<input type="checkbox"/>	219 92388997	19.12.2018	ZD	0000895133	101015		158.663,68	USD	
<input type="checkbox"/>	219 92388998	19.12.2018	ZD	0000895134	101015		158.730,56	USD	
<input type="checkbox"/>	219 92388999	19.12.2018	ZD	0000895135	101015		159.004,16	USD	
<input type="checkbox"/>	219 92389000	19.12.2018	ZD	0000895136	101015		159.101,44	USD	
<input type="checkbox"/>	219 92389848	20.12.2018	ZD	0000890572	101015		23.088,55	USD	
<input type="checkbox"/>	219 92389849	20.12.2018	ZD	0000890573	101015		23.987,85	USD	
<input type="checkbox"/>	219 92389850	20.12.2018	ZD	0000890569	101015		51.289,77	USD	
<input type="checkbox"/>	219 92389851	20.12.2018	ZD	0000890570	101015		54.446,98	USD	
<input type="checkbox"/>	219 92389852	20.12.2018	ZD	0000890571	101015		67.875,76	USD	
<input type="checkbox"/>	219 92389853	20.12.2018	ZD	0000895099	101015		280.126,05	USD	
<input type="checkbox"/>	219 92389854	20.12.2018	ZD	0000895123	101015		108.929,60	USD	
<input type="checkbox"/>	219 92389855	20.12.2018	ZD	0000895124	101015		108.856,80	USD	
<input type="checkbox"/>	219 92389856	20.12.2018	ZD	0000895126	101015		104.641,84	USD	
<input checked="" type="checkbox"/>	219 92389857	20.12.2018	ZD	0000895125	101015		108.846,40	USD	
<input type="checkbox"/>	219 100054013	31.12.2018	AB	TO CLEAR ACCT	101015		4.278.532,91-	USD	
■							0,00	USD	

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

These entries appear in SAP as follows:

3. Intercompany reclassification at the end of every month

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100054322	Company Code	219	Fiscal Year	2018
Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	JA 1218 50	Overall No.	0100178534208 18		
Doc. Currency	USD				
Doc. Hdr Text	Dec Interco				

Item	PK	Account	Account short text	Amount	Text
7	50	102250	Rhodes Pharm LP	4.810.911,69-	Dec 2018 Intercompany Elimination
8	40	102208	Purdue Pharma L.P.	4.810.911,69	Dec 2018 Intercompany Elimination

All transactions incurred in December 2018 for 102250 (Rhodes Pharmaceuticals LP)

	Amount
CMO services - December 2018	\$ 4,278,532.91
CMO services - September 2018 (Reclassified through 200012 - Accounts Payable Intercompany)	4,942,119.20
Total of amounts accrued under G/L account 102250 from other workstream	-4,409,740.42
Intercompany adjustment	-4,304,920.14
Other charges	-232,544.73
Reclassification related to deferral expenses	16,027.33
Reconciliation Posting CO	111,697.12
Total before intercompany reclassification	4,810,911.69
Dec 2018 Intercompany reclassification	-4,810,911.69
Balance	0.00

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

These entries appear in SAP as follows:

4. Intercompany investment reclassification at the end of each year

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100054323	Company Code	219	Fiscal Year	2018
Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	JA 1218 51	Overall No.	0100178535208 18		
Doc. Currency	USD				
Doc. Hdr Text	Dec Interco				
1	50	102208	Purdue Pharma L.P.	1.042.802,04-	Dec 2018 Interco Investment Reclass
2	40	302021	Cap #21 Distrib PPLP	1.042.802,04	Dec 2018 Interco Investment Reclass

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100054324	Company Code	219	Fiscal Year	2018
Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	JA 1218 52	Overall No.	0100178536208 18		
Doc. Currency	USD				
Doc. Hdr Text	Dec Interco				
1	50	102208	Purdue Pharma L.P.	1.420.624,93-	Dec 2018 Interco Investment Reclass
2	40	302021	Cap #21 Distrib PPLP	1.420.624,93	Dec 2018 Interco Investment Reclass

All transactions incurred in December 2018 for 102208 (PPLP)

		Amount
Dec 2018 Intercompany Elimination - CMO services		\$ 4,810,911.69
Total of amounts accrued under G/L account 102208 from other workstream		-2,347,484.72
Pension, post retirement, medical, insurance related accrual, expense, charges		-3,903,086.23
Vendor payments (including assumedly recognized vendor payments based on document number)		-2,854,525.19
Intercompany reclassification from other entities (e.g. Purdue Pharma Manufacturing L.P., Rhodes Technologies, TXP Services)		-2,680,069.15
Tax services		-1,231,494.57
Reconciliation Posting CO		-781,482.68
Other (Unknown from the text in SAP and each transaction with less than \$1million)		-417,317.64
Sweep Entry		334,168.71
Variance		2,207,000.00
Reclassification related to reserve change, allowance		2,674,401.89
Intercompany adjustment		4,304,920.14
Total before intercompany investment reclassification		2,463,426.97
Dec 2018 intercompany investment reclassification		-2,463,426.97
Balance		0.00

\$1,042,802.04 +\$1,420,624.93
= \$2,463,426.97

Exhibit 3A: Intercompany transfers between Rhodes Pharma and Purdue for contract manufacturing organization services

These entries appear in SAP as follows:

5. Account close-out at year end

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100054772	Company Code	219	Fiscal Year	2018
Doc. Date	24.04.2019	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>	Ref.Doc.	JA 1218 120	Overall No.	0100179397208 18
Doc. Currency	USD	Doc. Hdr Text	Close out dist		

Item	PK	Account	Account short text	Amount	Text
3	40	300021	Capital #21PPLP	22.217.107,81	Close out 2018 contributions / distributions
4	50	302021	Cap #21 Distrib PPLP	22.217.107,81-	Close out 2018 contributions / distributions

All transactions incurred in 2018 for 302021 (Capital #21 Distribution Purdue Pharma L.P.)

	Amount
December 2018 Intercompany Investment Reclassifications including CMO services	\$ 2,463,426.97
Intercompany Investment Reclassifications from January, 2018 to November, 2018 including CMO services	6,198,642.71
PPLP and Wilson intercompany reclassification	13,555,038.13
Total before close-out	22,217,107.81
Close-out	-22,217,107.81
	Balance
	0.00

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

Purdue provides Rhodes Pharma and Rhodes Tech with certain services (collectively, "Rhodes Shared Services") including:

1. G&A Shared Services (finance, IT, human resources/benefits administration, legal, security, corporate quality, compliance, procurement and customer service);
2. Tech Transfer Services related to Rhodes Pharma products (i.e., costs of qualifying North Carolina manufacturing sites to produce Rhodes Pharma products and other functions in North Carolina);
3. Tech Ops Shared Services that relate to Rhodes Pharma product support (e.g. packaging design and development, tech ops IT, quality control, supply chain management, administrative services, stability and outside services);
4. Distribution services for Rhodes Pharma products; and
5. Drug Safety and R&D services (i.e., management of product complaints and adverse events related to Rhodes Pharma products).

Based on discussions with Purdue and Rhodes, there is no formal agreement between Purdue and Rhodes related to Rhodes Shared Services. Rhodes Shared Services do not include costs and expenses paid by Purdue that were charged to and reimbursed by Rhodes based on Purdue's actual costs ("Rhodes Pass-Through Expenses"). Rhodes Pass-Through Expenses include charges such as pension funding, payroll-related expenses, employee meals and expenses, and other expenses.

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

From January 1, 2008 to September 15, 2019, Purdue charged Rhodes \$56.6 million for Rhodes Shared Services.¹

Year	Rhodes Shared Services		
	Rhodes Tech ²	Rhodes Pharma	Total
2008	\$ -	\$ 614,157	\$ 614,157
2009	1,018,502	1,598,670	2,617,172
2010	1,388,732	632,906	2,021,638
2011	1,388,732	1,790,887	3,179,619
2012	1,267,979	2,019,320	3,287,299
2013	1,570,455	1,939,791	3,510,246
2014	1,565,880	2,065,819	3,631,699
2015	1,963,237	3,849,149	5,812,386
2016	1,963,237	5,910,647	7,873,883
2017	1,962,683	7,073,350	9,036,033
2018	1,697,897	7,231,109	8,929,007
2019	1,066,946	5,027,899	6,094,845
Total	\$ 16,854,279	\$ 39,753,703	\$ 56,607,982

¹An additional \$1.2 million in Tech Transfer Services was also charged to P.F. Labs (SAP company code 109), an IAC.

²The total for Rhodes Tech includes \$260,000 in charges to SVC Pharma LP (SAP company code 507), an indirect subsidiary of Rhodes Tech.

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

Rhodes tracked all activity (including Rhodes Shared Services and Pass-Through Expenses) in the intercompany accounts¹ via intercompany settlement files for Rhodes Tech and Rhodes Pharma (SAP company codes 227 and 250, respectively) prepared on a monthly basis beginning in 2009 (as Rhodes was a subsidiary of Purdue until January 2008). Excerpts from the intercompany settlement Excel file for Rhodes Tech from December 2018 are shown below as an example. The table on the left shows the SAP detail, and corresponds to the summary table on the right. The amount charged to Rhodes Tech for Rhodes Shared Services is highlighted, and the payment made in December 2018 for the November 2018 balance of \$608,368 is shown in the bottom row.

Company	Document Nbr	Posting Date	Document Da	Posting Period	Year/month	Document Type	Cost Center	Reference	Account	Profit	Text	Amount in local currency	Local	
227	100061358	12/31/2018	1/18/2019	12	2018/12	Annual Pension Funding	JA 1218 1	102208	GEN	-1,400,065.00	USD			
227	100061350	12/31/2018	1/17/2019	12	2018/12	Comdata Payments	LMT 1218	102208	GEN	-431,312.27	USD			
227	1900013742	12/14/2018	12/14/2018	12	2018/12	Payroll Related	JBS12141	102208	GEN	-165,707.30	USD			
227	100061291	12/31/2018	1/2/2019	12	2018/12	Shared Services	EL 010219	102208	GEN	-126,460.20	USD			
227	100061359	12/31/2018	1/18/2019	12	2018/12	Payroll Related	JA 1218 1	102208	GEN	True up 20		-99,951.68	USD	
227	1900013772	12/28/2018	12/28/2018	12	2018/12	Payroll Related	JBS12281	102208	GEN	-98,007.45	USD			
227	100061290	12/31/2018	1/2/2019	12	2018/12	Insurance	EL 010219	102208	GEN	-22,058.38	USD			
227	100061299	12/31/2018	1/3/2019	12	2018/12	Payroll Related	EL 010319	102208	GEN	12/2018 Ci	-18,902.72	USD		
227	1700000330	12/6/2018	12/1/2018	12	2018/12	Fleet Expense	121218	102208	GEN	-15,601.49	USD			
227	1900102346	12/19/2018	11/1/2018	12	2018/12	Payroll Related	110118A	102208	GEN	-12,189.26	USD			
227	100061313	12/31/2018	12/31/2018	12	2018/12	Payroll Related		102208	GEN	Reconcilia!	-12,136.00	USD		
227	100061260	12/31/2018	12/31/2018	12	2018/12	Travel, M&E Expense	EXPENSIT	102208	GEN	-12,059.76	USD			
227	100061175	12/21/2018	12/21/2018	12	2018/12	Telephone Expenses	AD 1218	102208	GEN	-11,608.30	USD			
227	100061299	12/31/2018	1/3/2019	12	2018/12	Payroll Related	EL 010319	102208	GEN	12/2018 Ci	-11,258.93	USD		
227	100061261	12/31/2018	12/31/2018	12	2018/12	Payroll Related	MB1218	102208	GEN	-10,280.00	USD			
227	1900013777	12/28/2018	12/28/2018	12	2018/12	Payroll Related	CABRALD	102208	GEN	-4,643.77	USD			
227	1900013757	12/14/2018	12/14/2018	12	2018/12	Payroll Related	CABRALD	102208	GEN	-4,642.48	USD			
227	100061299	12/31/2018	1/3/2019	12	2018/12	Payroll Related	EL 010319	102208	GEN	12/2018 Ci	-3,289.12	USD		
227	100061288	12/31/2018	12/31/2018	12	2018/12	Telephone Expense	EXPENSIT	102208	GEN	-2,062.02	USD			
227	1900013771	12/28/2018	12/28/2018	12	2018/12	Payroll Related	BECKS121	102208	GEN	-1,979.25	USD			
227	1900013743	12/14/2018	12/14/2018	12	2018/12	Payroll Related	BECKS121	102208	GEN	-1,978.43	USD			
227	100061289	12/31/2018	12/31/2018	12	2018/12	Office Expense	EXPENSIT	102208	GEN	-1,544.58	USD			
227	100061170	12/13/2018	12/13/2018	12	2018/12	Office Expense		102208	GEN	-1,424.55	USD			
227	100061308	12/31/2018	12/31/2018	12	2018/12	Payroll Related	LT 1218	102208	GEN	To rec adj	-1,371.00	USD		
227	19000120318	12/18/2018	12/10/2018	12	2018/12	Payroll Related	C0045780	102208	GEN	-1,251.42	USD			
227	100061308	12/31/2018	12/31/2018	12	2018/12	Payroll Related	LT 1218	102208	GEN	To rec adj	-650.00	USD		
227	100061310	12/31/2018	1/4/2019	12	2018/12	Payroll Related	LT 1218	102208	GEN	AUTO LIAt	-503.18	USD		
227	100061308	12/31/2018	12/31/2018	12	2018/12	Payroll Related	LT 1218	102208	GEN	To rec adj	-180.85	USD		
227	100061172	12/18/2018	12/18/2018	12	2018/12	Office Expense		102208	GEN	-98.97	USD			
227	100061317	12/31/2018	1/8/2019	12	2018/12	Office Expense	NH 0119	102208	GEN	-0.01	USD			
227	100061321	12/31/2018	1/11/2019	12	2018/12	Payroll Related	JA 1218 0	102208	GEN	4,844.85	USD			
										-2,468,373.52	USD			
												(2,468,373.52)		
227	100061183	12/20/2018	12/21/2018	12	2018/12	SA	CWS	102208	GEN	608,368.19	USD			

Rhodes Technologies - Company 227 Intercompany Settlement - Dec 2018 Account 102208												
Summary:												
Annual Pension Funding (1,400,065.00)												
Payroll Related (444,077.99)												
Shared Services (126,460.20)												
Comdata Payments (431,312.27)												
Telephone Expense (13,670.32)												
Travel, M&E Expense (12,059.76)												
Office Expense (3,068.11)												
Fleet Expense (15,601.49)												
Subscription Services -												
Insurance (22,058.38)												
TTC Freight -												
SAP Maintenance -												
Interest -												
Jan Adjustment -												
Sales -												

¹Although the intercompany settlement files primarily analyzed account 102208 (PPLP), activity in the following accounts was also considered: 102213 (Mundipharma LLC), 102219 (Purdue Pharmaceuticals LP), 102225 (Purdue Neuroscience Company), 102240 (Purdue Pharma Products LP), 102241 (Purdue Transdermal Technologies LP), 102256 (Imbrivium Therapeutics LP), 102307 (Avrio Health LP), 102313 (Purdue Pharmaceutical Products LP), 102318 (Purdue Pharma Manufacturing LP), and 102418 (PharmIT LP).

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

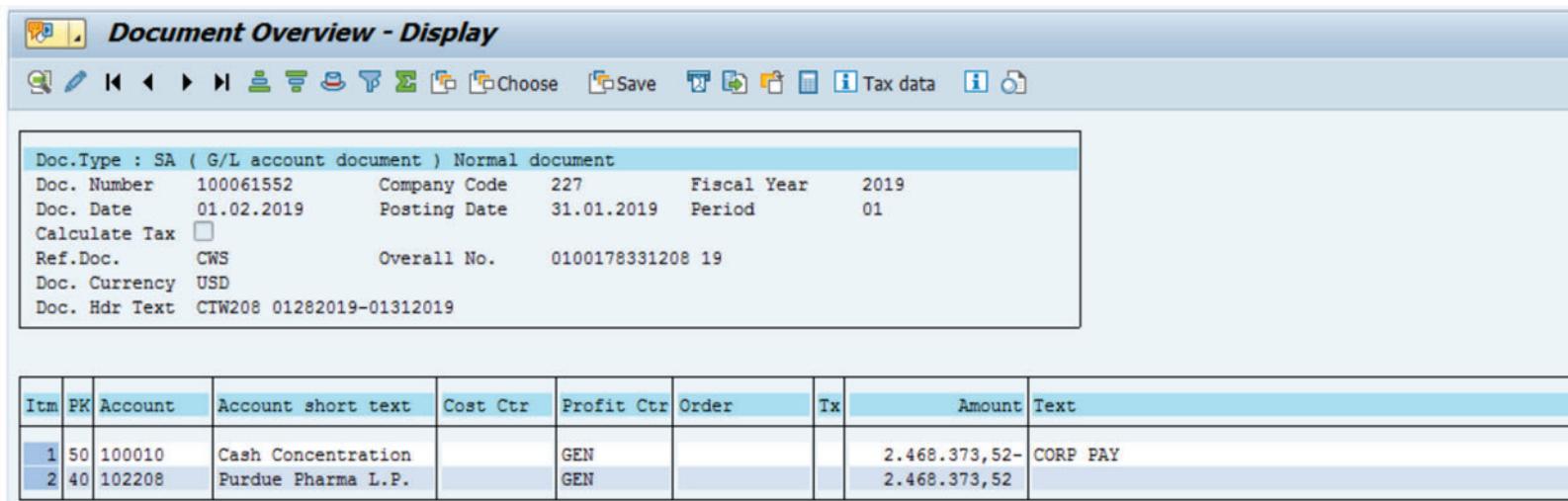
The intercompany settlement worksheets can be tied back to SAP with some minor reconciling items. For example, the December 2018 activity across 102208 (Intercompany account – PPLP) and 102219 (Purdue Pharmaceuticals LP) for Rhodes Tech (SAP company 227) in SAP of \$908,259 matches the total activity of \$2,468,374 in the December 2018 intercompany settlement worksheet, but for three reconciling items: the payment for the November balance (\$608,369), a late entry booked in February 2019 related to severance (\$18,943), and a reclassification of amounts due from Purdue Pharmaceuticals L.P. from account 102219 to account 101015 (Intercompany Accounts Receivable) (\$932,803).¹

G/L Account Line Item Display													
Selections Dispute Case													
G/L Account Company Code * 227													
St	Document	Type	Doc. Date	Period	Postn Date	Account	Cod	Amount in local cur.	Profit Ctr	Cost Ctr	Reference	Text	Assignment
<input checked="" type="checkbox"/>	4500102346	RE	11/01/2018	10	12/19/2018	102208	227	12,159.26- GEN			110118A		20151101
<input checked="" type="checkbox"/>	1000612309	RE	12/01/2018	12	12/16/2018	102208	227	15,601.95- GEN			121218		20181201
<input checked="" type="checkbox"/>	4800102318	RE	12/10/2018	12	12/18/2018	102208	227	1,151.42- GEN			CO045780795		20181210
<input checked="" type="checkbox"/>	100061170	AB	12/13/2018	12	12/18/2018	102208	227	1,424.55- GEN					20181213
<input checked="" type="checkbox"/>	1900013742	KR	12/14/2018	12	12/14/2018	102208	227	165,707.30- GEN			JBS121418		20181214
<input checked="" type="checkbox"/>	1900013743	KR	12/14/2018	12	12/14/2018	102208	227	1,978.43- GEN			BECKS121418		20181214
<input checked="" type="checkbox"/>	1900013757	KR	12/14/2018	12	12/14/2018	102208	227	4,642.48- GEN			CABRALD121418		20181214
<input checked="" type="checkbox"/>	100061172	AB	12/18/2018	12	12/18/2018	102208	227	98.97- GEN					20181218
<input checked="" type="checkbox"/>	100061175	SA	12/21/2018	12	12/21/2018	102208	227	11,608.30- GEN			AD 1218 05		20181221
<input checked="" type="checkbox"/>	100061183	SA	12/21/2018	12	12/20/2018	102208	227	608,368.19- GEN			CNS		20181221
<input checked="" type="checkbox"/>	1900013771	KR	12/28/2018	12	12/28/2018	102208	227	1,979.25- GEN			BECKS122818		20181228
<input checked="" type="checkbox"/>	1900013772	KR	12/28/2018	12	12/28/2018	102208	227	98,007.45- GEN			JBS122818		20181228
<input checked="" type="checkbox"/>	1900013777	KR	12/28/2018	12	12/28/2018	102208	227	4,643.77- GEN			CABRALD122818		20181228
<input checked="" type="checkbox"/>	100061228	SA	12/31/2018	12	12/31/2018	102208	227	2,062.02- GEN			EXPENSEITE EXP		20181231
<input checked="" type="checkbox"/>	100061226	SA	12/31/2018	12	12/31/2018	102208	227	12,059.76- GEN			EXPENSEITE EXP		20181231
<input checked="" type="checkbox"/>	100061229	SA	12/31/2018	12	12/31/2018	102208	227	10,000.00- GEN			MB1218_PPD CHRGD		20181231
<input checked="" type="checkbox"/>	1000612295	AB	12/31/2018	12	12/31/2018	102208	227	1,544.58- GEN			EXPENSEITE EXP		20181231
<input checked="" type="checkbox"/>	1000612308	SA	12/31/2018	12	12/31/2018	102208	227	1,371.05- GEN			LT 1218		20181231
<input checked="" type="checkbox"/>	1000612308	SA	12/31/2018	12	12/31/2018	102208	227	180.85- GEN			LT 1218	To rec adj for Retirement Admin Fee – December	20181231
<input checked="" type="checkbox"/>	1000612308	SA	12/31/2018	12	12/31/2018	102208	227	650.00- GEN			LT 1218	To rec adj for Anthem Bl C & Bl Sh- December	20181231
<input checked="" type="checkbox"/>	100061313	RC	12/31/2018	12	12/31/2018	102208	227	12,136.00- GEN			Reconciliation Posting CO		20181231
<input checked="" type="checkbox"/>	100061295	AB	12/31/2018	12	12/31/2018	102219	227	932,803.20- GEN			TO CLEAR ACCT		20181231
<input checked="" type="checkbox"/>	100061299	SA	01/02/2019	12	12/31/2018	102208	227	22,058.38- GEN			EL 010219 1		20190102
<input checked="" type="checkbox"/>	100061299	SA	01/02/2019	12	12/31/2018	102208	227	12,460.20- GEN			EL 010219 2		20190102
<input checked="" type="checkbox"/>	100061299	SA	01/03/2019	12	12/31/2018	102208	227	11,258.93- GEN			EL 010319 4	12/2018 Cigna Medical Charges	20190103
<input checked="" type="checkbox"/>	100061299	SA	01/03/2019	12	12/31/2018	102208	227	18,902.72- GEN			EL 010319 4	12/2018 Cigna Dental Charges	20190103
<input checked="" type="checkbox"/>	100061310	SA	01/04/2019	12	12/31/2018	102208	227	3,289.12- GEN			EL 010319 4	12/2018 Cigna Drug Charges	20190103
<input checked="" type="checkbox"/>	100061310	SA	01/04/2019	12	12/31/2018	102208	227	503.18- GEN			LT 1218	AUTO LIABILITY	20190104
<input checked="" type="checkbox"/>	100061321	ZB	01/11/2019	12	12/31/2018	102208	227	0.00- GEN			NU 0118 16		20190105
<input checked="" type="checkbox"/>	100061321	ZB	01/11/2019	12	12/31/2018	102208	227	4,844.85- GEN			NU 0118 16		20190111
<input checked="" type="checkbox"/>	100061350	SA	01/17/2019	12	12/31/2018	102208	227	431,312.27- GEN			LT 1218		20190117
<input checked="" type="checkbox"/>	100061358	SA	01/18/2019	12	12/31/2018	102208	227	1,400,065.06- GEN			JA 1218 17		20190118
<input checked="" type="checkbox"/>	100061359	SA	01/18/2019	12	12/31/2018	102208	227	98,951.68- GEN			JA 1218 18	True up 2018 Severance expense	20190118
<input checked="" type="checkbox"/>	100061623	SA	02/11/2019	12	12/31/2018	102208	227	18,942.95- GEN			JA 1218 42	True Up 2018 Severance Reserve	20190211
<input checked="" type="checkbox"/>	100061626	SA	02/14/2019	12	12/31/2018	102208	227	932,803.20- GEN			JA 1218 50	Dec 2018 Intercompany Elimination	20190214
<input checked="" type="checkbox"/>	100061626	SA	02/14/2019	12	12/31/2018	102219	227	932,803.20- GEN			JA 1218 50	Dec 2018 Intercompany Elimination	20190214

¹(908,259.18) – 608,368.19 – 18,942.95 – 932,803.20 = (2,468,373.52)

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

The balance on account 102208 for both Rhodes Tech and Rhodes Pharma is settled via monthly cash payments. The cumulative month-end balance of account 102208 typically coincided with the amount of Rhodes Shared Services and pass-through expenses, with limited exceptions up until 2017 (e.g. a legal charge of \$1.5 million for Rhodes Tech in 2015 also being paid to PPLP via a lump sum payment). There were also a few months in which the timing or amount of payments differed, but variances were rectified via subsequent payments and adjusting entries. The cash payment from January 2019 (for the account balance as of December 2018) is shown below.



The screenshot shows a SAP system interface for a G/L account document. The top bar includes standard SAP icons and buttons for document navigation, saving, and tax data. The main area displays the document header and a table of transactions.

Document Overview - Display

Doc.Type : SA (G/L account document) Normal document

Doc. Number	100061552	Company Code	227	Fiscal Year	2019	
Doc. Date	01.02.2019	Posting Date	31.01.2019	Period	01	
Calculate Tax	<input type="checkbox"/>	Ref.Doc.	CWS	Overall No.	0100178331208 19	
Doc. Currency	USD	Doc. Hdr Text	CTW208 01282019-01312019			
1	50	100010	Cash Concentration	GEN	2.468.373,52-	CORP PAY
2	40	102208	Purdue Pharma L.P.	GEN	2.468.373,52	

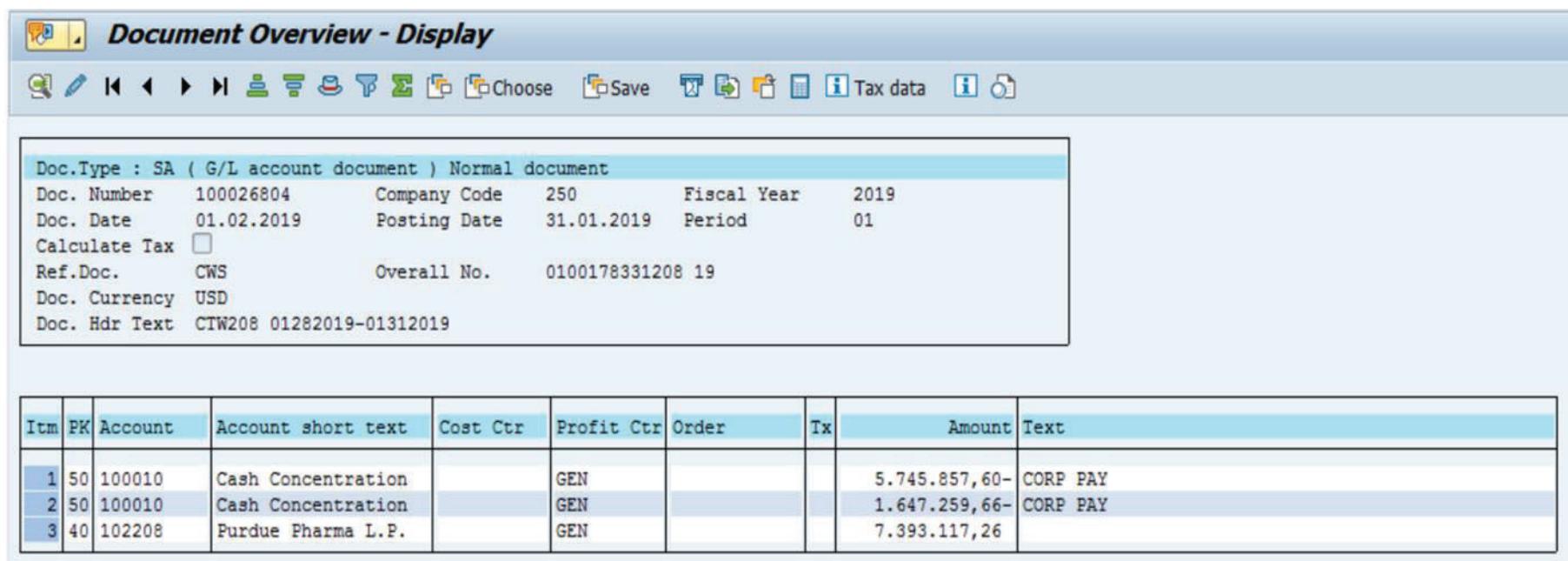
Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

Similar to Rhodes Tech, Rhodes Pharma tracked activity in the intercompany accounts (SAP company code 250) via intercompany settlement files, prepared on a monthly basis beginning in 2009 (as Rhodes was a subsidiary of Purdue until January 2009). The tables below show, as an example, the December 2018 file's SAP detail for account 102208 and 102219 with the amounts charged for Rhodes Shared Services highlighted, and on the bottom left the summary intercompany Receivable/Payable worksheet. The payments made in December 2018 for the November 2018 balance are shown separately towards the bottom of each SAP detail table.

Company Code	Document Type	Posting Date	Document Date	Amount in local currency	Document Number	Profit Center	Account	Order	Text
250	SA	12/31/2018	1/23/2019	232,544.73	100026678	GEN	102219		APAP Transfer
250	SA	12/31/2018	12/31/2018	(16,027.33)	100026349	GEN	102219		Huttin Project Spend
250	RC	12/31/2018	12/31/2018	(111,697.12)	100026676	GEN	102219		Tech Transfer Work
				104,820.28					
MSER, Oxy IR & Oxy APAP invoices due (see detail)									
				(5,850,677.88)					
Price Concessions									
			Total due in July	(5,745,857.60)					
Company Code	Document Type	Posting Date	Document Date	Amount in local currency	Document Number	Profit Center	Account	Order	
250	SA	12/31/2018	1/18/2019	(674,538.00)	100026607	GEN	102208		Post Retirement TU
250	SA	12/31/2018	12/31/2018	(458,997.51)	100026574	GEN	102208		Global Serialization charge
250	SA	12/31/2018	12/31/2018	(318,526.00)	100026654	GEN	102208		PPSWG Charge
250	SA	12/31/2018	12/31/2018	(239,632.50)	100026337	GEN	102208		Distribution charges
250	SA	12/31/2018	1/23/2019	(232,544.73)	100026678	GEN	102208		APAP Transfer
250	SA	12/31/2018	1/18/2019	(150,531.00)	100026606	GEN	102208		pension contribution allocation
250	SA	12/31/2018	1/15/2019	(150,494.22)	100026561	GEN	102208		Q4 Recharges
250	SA	12/31/2018	1/2/2019	(61,290.29)	100026352	GEN	102208		Shared Services
250	SA	12/31/2018	12/31/2018	(49,910.09)	100026655	GEN	102208		Louisville UPS Charges
250	RC	12/31/2018	12/31/2018	(49,215.00)	100026675	GEN	102208		Shared Services
250	KR	12/14/2018	12/14/2018	(44,457.80)	1900014070	GEN	102208		401(K)
250	KR	12/28/2018	12/28/2018	(40,819.67)	1900014110	GEN	102208		401(K)
250	SA	12/31/2018	12/31/2018	(36,900.09)	100026347	GEN	102208		T&E
250	SA	12/31/2018	1/17/2019	(27,506.80)	100026588	GEN	102208		Comdata Liability
250	SA	12/31/2018	12/31/2018	(21,442.51)	100026593	GEN	102208		TTC Freight Allocation
250	SA	12/31/2018	1/2/2019	(10,887.79)	100026350	GEN	102208		Cyber Risk Ins
250	SA	12/31/2018	1/18/2019	(9,617.00)	100026607	GEN	102208		Pension / Sererance TU
250	KG	12/6/2018	12/1/2018	(9,406.90)	170000234	GEN	102208		Fleet Expense
250	SA	12/31/2018	1/3/2019	(7,664.34)	100026378	GEN	102208		Medical and Dental Charges
250	RE	12/19/2018	1/11/2018	(7,620.69)	19000106415	GEN	102208		LTDI
250	SA	12/31/2018	1/3/2019	(5,384.71)	100026378	GEN	102208		Medical and Dental Charges
250	SA	12/31/2018	1/11/2019	89,066.08	100026516	GEN	102208		LTRP Accrual TU
250	SA	12/31/2018	1/11/2019	119,428.98	100026505	GEN	102208		Bonus TU
250	SA	12/31/2018	1/15/2019	232,544.73	100026554	GEN	102208		APAP Transfer
250	SA	12/31/2018	1/14/2019	537,500.00	100026530	GEN	102208		MSR Grunenthal Q3 Royalty Recl
250	RC	12/31/2018	12/31/2018	(4,954.93)	100026431	GEN	102208		Reconciliation Posting CO
250	KR	12/28/2018	12/28/2018	(2,121.93)	1900014112	GEN	102208		
250	KR	12/14/2018	12/14/2018	(2,120.76)	1900014094	GEN	102208		
250	SA	12/31/2018	1/3/2019	(1,573.06)	100026378	GEN	102208		12/2018 Cigna Drug Charges
250	KR	12/14/2018	12/14/2018	(772.70)	1900014071	GEN	102208		
250	SA	12/31/2018	12/31/2018	(707.00)	100026401	GEN	102208		To rec adj for Insurance Premiums - December
250	KR	12/28/2018	12/28/2018	(672.62)	1900014109	GEN	102208		
250	RE	12/18/2018	12/10/2018	(643.14)	19000106218	GEN	102208		
250	SA	12/31/2018	1/4/2019	(547.33)	100026406	GEN	102208		AUTO LIABILITY
250	AB	12/13/2018	12/13/2018	(369.62)	100026167	GEN	102208		
250	SA	12/31/2018	12/31/2018	(170.00)	100026401	GEN	102208		To rec adj for Retirement Admin Fee - December
250	AB	12/18/2018	12/18/2018	(138.72)	100026210	GEN	102208		
				(1,647,299.66)					
Prior Month Settlement									
Company Code	Document Type	Posting Date	Document Date	Amount in local currency	Document Number	Profit Center	Account	Order	
250	SA	12/20/2018	12/21/2018	5,020,466.98	100026244	GEN	102208		

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

The January 2019 cash payments (for the 102208 and 102219 account balances as of December 2018) from Rhodes Pharma to PPLP are shown below.



The screenshot shows a SAP ERP interface with the following details:

Document Overview - Display

Document Type: SA (G/L account document) Normal document

Doc. Number: 100026804 Company Code: 250 Fiscal Year: 2019

Doc. Date: 01.02.2019 Posting Date: 31.01.2019 Period: 01

Calculate Tax:

Ref.Doc.: CWS Overall No.: 0100178331208 19

Doc. Currency: USD

Doc. Hdr Text: CTW208 01282019-01312019

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			5.745.857,60-	CORP PAY
2	50	100010	Cash Concentration		GEN			1.647.259,66-	CORP PAY
3	40	102208	Purdue Pharma L.P.		GEN			7.393.117,26	

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

Reconciling the intercompany settlement worksheets to the overall activity in the various intercompany accounts for both Rhodes Tech and Rhodes Pharma is possible; however, due to the myriad activity in the account, such a task would require significant additional time to complete. Nevertheless, it is possible to see that the balance of the accounts has been settled on a regular basis. This is illustrated in the table below, which shows the activity across the Purdue intercompany accounts on Rhodes Tech's books (SAP company code 227).

Rhodes Tech (SAP Company Code 227)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals
Beginning Cumulative Balance	\$ -	\$ 7,722,925	\$ 8,140,101	\$ (387,994)	\$ (627,027)	\$ (1,537,810)	\$ (996,091)	\$ (1,217,784)	\$ 1,832,833	\$ (2,671,306)	\$ (2,847,242)	\$ (1,516,627)	
Debits	106,741,071	94,599,305	77,971,689	60,628,162	61,861,286	62,847,867	66,819,799	49,299,885	58,028,857	64,977,772	86,555,755	91,583,135	881,914,582
Credits	(99,018,147)	(94,182,128)	(86,499,784)	(60,867,195)	(62,772,069)	(62,306,148)	(67,041,492)	(46,249,268)	(62,532,995)	(65,153,708)	(85,225,140)	(83,541,833)	(875,389,907)
Ending Cumulative Balance	7,722,925	8,140,101	(387,994)	(627,027)	(1,537,810)	(996,091)	(1,217,784)	1,832,833	(2,671,306)	(2,847,242)	(1,516,627)	6,524,675	
Debits:													
Rhodes Shared Services (Correcting Entries)	-	-	-	-	-	-	-	-	-	-	60,125	-	60,125
Cash Payments to Purdue	2,408,425	3,839,327	6,359,503	5,667,329	5,793,766	8,725,945	8,565,060	10,907,166	12,589,583	14,430,687	19,491,259	5,155,868	103,933,918
Sales of API to IACs ¹	-	28,835	-	-	-	-	-	-	-	-	409,511	-	438,346
Sales of API to Purdue ²	64,195,144	90,001,412	70,564,728	54,140,369	54,369,829	52,971,362	52,215,588	33,726,418	42,913,190	44,207,975	44,477,716	-	603,783,731
Net to Zero ³	-	-	823,691	579,415	5,270	-	-	-	238,493	5,571,539	21,394,780	31,412,499	
Other Debits ⁴	40,137,503	729,730	223,767	241,049	1,692,421	1,150,560	6,039,151	4,666,301	2,287,591	358,060	1,131,875	55,014,768	113,672,777
Total Debits	106,741,071	94,599,305	77,971,689	60,628,162	61,861,286	62,847,867	66,819,799	49,299,885	58,028,857	64,977,772	86,555,755	91,583,135	881,914,582
Credits:													
Rhodes Shared Services	-	(1,013,908)	(1,261,347)	(1,261,347)	(1,267,979)	(1,570,455)	(1,565,880)	(1,963,237)	(1,963,237)	(1,962,683)	(1,758,022)	(1,066,946)	(16,655,041)
Cash Payments from Purdue	(59,133,476)	(75,807,498)	(80,734,128)	(53,888,349)	(54,568,251)	(52,534,103)	(34,336,847)	(30,121,219)	(47,099,412)	(45,525,896)	(50,459,542)	(32,250,299)	(616,459,021)
Credits on Sales of API to Purdue ²	-	(12,381,251)	-	-	-	-	-	-	-	-	-	-	(12,381,251)
Net to Zero ³	-	-	(823,691)	(579,415)	(5,270)	-	-	-	(238,493)	(5,571,539)	(21,394,780)	(31,412,499)	(60,025,686)
Other Credits ⁴	(39,884,671)	(4,979,471)	(3,680,618)	(5,138,084)	(6,930,569)	(8,201,590)	(31,138,766)	(14,164,813)	(13,231,854)	(12,093,590)	(11,612,796)	(18,812,088)	(169,868,908)
Total Credits	(99,018,147)	(94,182,128)	(86,499,784)	(60,867,195)	(62,772,069)	(62,306,148)	(67,041,493)	(46,249,268)	(62,532,995)	(65,153,708)	(85,225,140)	(83,541,833)	(875,389,907)
Net Payment to/(from) PPLP	\$ (56,725,051)	\$ (71,968,171)	\$ (74,374,625)	\$ (48,221,020)	\$ (48,774,485)	\$ (43,808,159)	\$ (25,771,787)	\$ (19,214,053)	\$ (34,509,829)	\$ (31,095,210)	\$ (30,968,283)	\$ (27,094,431)	\$ (512,525,103)

Note: The table above was compiled based on SAP data from Rhodes Tech's books (SAP company code 227) for intercompany accounts 102208, 102213, 102219, 102225, 102240, 102241, 102256, 102307, 102313, 102318, and 102418. This table does not include data from SVC Pharma LP (Company Code 507), Rhodes Tech's indirect subsidiary.

Exhibit 3B: Intercompany transfers between Rhodes and Purdue for allocated shared services functions

Similar to Rhodes Tech, it is possible to see that the balance of the accounts for Rhodes Pharma has been settled on a regular basis. The activity across the Purdue intercompany accounts on Rhodes Pharma's books (SAP company code 250) is illustrated below.

Rhodes Pharma (SAP Company Code 250)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Totals
Beginning Cumulative Balance	\$ 1,500,000	\$ (358,866)	\$ (191,990)	\$ (217,955)	\$ (1,780,179)	\$ (1,560,962)	\$ (6,278,675)	\$ (4,471,095)	\$ (6,896,287)	\$ (10,381,749)	\$ (25,582,093)	\$ (81,631,699)	
Debits	335,986	2,666,465	2,841,965	18,115,273	21,382,063	23,584,393	66,850,967	50,509,121	57,509,282	91,456,609	160,979,328	213,129,735	709,361,188
Credits	(2,194,852)	(2,499,589)	(2,867,930)	(19,677,497)	(21,162,845)	(28,302,106)	(65,043,388)	(52,934,312)	(60,994,745)	(106,656,954)	(217,028,934)	(186,561,518)	(765,924,670)
Ending Cumulative Balance	(358,866)	(191,990)	(217,955)	(1,780,179)	(1,560,962)	(6,278,675)	(4,471,095)	(6,896,287)	(10,381,749)	(25,582,093)	(81,631,699)	(55,063,482)	
Debits:													
Rhodes Shared Services (Correcting Entries)	-	-	4,759	-	-	-	-	-	-	-	21,125	-	25,884
Cash Payments to Purdue	-	1,996,556	2,635,989	17,250,175	19,939,074	20,518,337	26,155,042	38,797,282	44,914,811	51,560,934	61,617,967	115,361,525	400,747,692
CMO Services from Purdue (Offsets) ¹	-	-	-	-	-	2,432,980	2,951,282	2,917,194	4,560,685	1,615,819	-	8,167,908	22,645,868
MSER Profit Share (Offsets) ²	-	-	-	54,511	-	-	-	-	-	-	-	-	54,511
Net to Zero ³	-	-	-	-	23,616	-	-	-	-	24,968,794	28,131,280	43,225,760	
Other Debits ⁴	335,986	669,909	201,216	810,586	1,419,373	633,077	37,744,643	8,794,645	8,033,787	13,311,063	71,208,957	46,374,542	189,537,783
Total Debits	335,986	2,666,465	2,841,965	18,115,273	21,382,063	23,584,393	66,850,967	50,509,121	57,509,282	91,456,609	160,979,328	213,129,735	709,361,188
Credits:													
Rhodes Shared Services	(614,157)	(1,591,971)	(637,665)	(1,790,887)	(2,019,320)	(1,939,791)	(2,065,819)	(3,849,149)	(5,910,647)	(7,073,350)	(7,252,234)	(5,027,899)	(39,772,888)
Cash Payments from Purdue	(1,501,000)	-	(6,661)	(5,596)	(184,804)	(20,268)	(470)	(192,442)	(1,181,467)	(2,232,802)	(4,491,145)	(7,747,067)	(17,563,723)
Charges for CMO Services from Purdue ³	-	-	-	(14,096,069)	(16,949,090)	(22,917,246)	(28,777,764)	(36,921,450)	(43,559,234)	(42,857,822)	(51,697,750)	(48,747,106)	(306,523,532)
MSER Profit Share ²	-	-	-	(1,283,352)	-	-	-	-	-	-	-	-	(1,283,352)
Butrans Profit Share to Purdue ⁵	-	-	-	-	-	-	-	-	-	(15,568,950)	(45,764,451)	(15,672,407)	(77,005,807)
Net to Zero ³	-	-	-	-	(23,616)	-	-	-	-	(24,968,794)	(28,131,280)	(43,225,760)	(96,349,449)
Other Credits ⁴	(79,695)	(907,618)	(2,223,603)	(2,501,592)	(1,986,016)	(3,424,801)	(34,199,335)	(11,971,271)	(10,343,396)	(13,955,237)	(79,692,075)	(66,141,279)	(227,425,918)
Total Credits	(2,194,852)	(2,499,589)	(2,867,930)	(19,677,497)	(21,162,845)	(28,302,106)	(65,043,388)	(52,934,312)	(60,994,745)	(106,656,954)	(217,028,934)	(186,561,518)	(765,924,670)
Net Payment to/(from) PPLP	\$ (1,501,000)	\$ 1,996,556	\$ 2,629,328	\$ 17,244,579	\$ 19,754,270	\$ 20,498,069	\$ 26,154,572	\$ 38,604,840	\$ 43,733,343	\$ 49,328,132	\$ 57,126,823	\$ 107,614,458	\$ 383,183,970

Note: The table above was compiled based on SAP data from Rhodes Pharma's books (SAP company code 250) for intercompany accounts 102208, 102213, 102219, 102225, 102240, 102241, 102256, 102307, 102313, 102318, and 102418.

Exhibit 3C: Intercompany transfers between Rhodes Pharma and Purdue for licensing generic and branded Dilaudid

In 2010, PPLP licensed the rights to sell an authorized generic version of Dilaudid to Rhodes Pharma. Per discussions with Purdue, Rhodes made no payments to PPLP for these rights, and no license agreement was prepared or signed. Additionally, no royalty payments related to Dilaudid were paid or owed to PPLP by Rhodes.

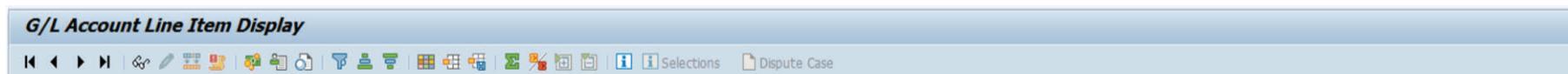
In 2016, PPLP and Rhodes Pharma entered into an assignment and assumption agreement, effective May 1, 2017, that transferred PPLP's rights in Dilaudid to Rhodes Pharma. The rights transferred under the assignment and assumption agreement included licenses to use the trademarks and patents associated with Dilaudid. (See Exhibit 4I for additional detail regarding this assignment and assumption agreement.)

Exhibit 3D: Intercompany transfers between Rhodes Pharma and Purdue for all rights to morphine sulfate extended release generic

In 2011, PPLP transferred all rights to sell Morphine Sulfate Extended Release ("MSER") Generic to Rhodes Pharma. Per discussions with Purdue, Rhodes made no payments to PPLP for these rights, and no written agreements were prepared or signed; however, PPLP and Rhodes entered into an arrangement in 2011 whereby Rhodes paid PPLP [REDACTED] of the profits on sales of MSER Generic for that year only.

Amounts due to PPLP under the profit sharing arrangement were booked to account 102208 (Intercompany account – PPLP) on Rhodes Pharma's books (SAP company code 250), with credits totaling \$1.2 million. These amounts were paid as part of the monthly settlements between Rhodes Pharma and PPLP for the accumulated account balance of 102208.¹

G/L Account Line Item Display



The screenshot shows the SAP G/L Account Line Item Display interface. The top bar includes standard SAP navigation icons and buttons for 'Selections' and 'Dispute Case'. The main area displays a table of settlements for account 102208, which is associated with 'Purdue Pharma L.P.' and 'Company Code 250'. The table has columns for CoCd, DocumentNo, Pstng Date, Doc. Date, Period, Year/month, Type, Cost Ctr, Reference, Account, Profit Ctr, Text, Amount in local cur., LCurr, and Order. The data shows five entries representing monthly settlements from March to December 2011, with a total amount of 1.228.840,96 USD.

CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order
250	100001972	31.03.2011	05.04.2011	3	2011/03	ZH		RP110313	102208	GEN	MSER Purdue PS Settlement - Mar Ytd	270.669,08-	USD	
250	100002436	30.06.2011	08.07.2011	6	2011/06	ZH		RP110613	102208	GEN	MSER Purdue PS Settlement - Apr thru June	239.714,34-	USD	
250	100002574	31.07.2011	02.08.2011	7	2011/07	ZH		RP110713	102208	GEN	MSER Purdue PS Settlement Adj	54.511,38	USD	
250	100002993	30.09.2011	05.10.2011	9	2011/09	ZH		RP110913	102208	GEN	MSER Purdue PS Settlement - Jul thru Sept	246.864,05-	USD	
250	100003574	31.12.2011	09.01.2012	12	2011/12	ZH		RP111213	102208	GEN	MSER Purdue PS Settlement - Oct thru Dec	526.104,87-	USD	
*												1.228.840,96	USD	

¹For additional information on how these monthly settlement payments between Rhodes Pharma and PPLP were paid and accounted for, refer to Exhibit 3B.

Exhibit 3D: Intercompany transfers between Rhodes Pharma and Purdue for all rights to morphine sulfate extended release generic

Amounts credited to 102208 (Intercompany Account – PPLP) for the MSER profit share are offset by debits to accounts 200050 (Accrued Accounts Payable) and 505006 (Reclass of Purchase Price Variance or Goods Received/Invoice Received). The first of these entries in 2011 is shown below, with the SAP screen captures. Subsequent entries are not always consistent, as adjustments and reclasses between 505006 (a type of clearing account) and 200050 occur intermittently.

Account Number	Account Description	DR	CR
1. Payable Booked			
505006	Reclassification of PPV or GR/IR	\$ 111,069	
200050	Accrued Accounts Payable		\$ (111,069)
2. Payable Reclassed to 102208 / New Payable Booked Directly to 102208			
200050	Accrued Accounts Payable	\$ 111,069	
505006	Reclassification of PPV or GR/IR	159,600	
102208	Intercompany Account - PPLP		\$ (270,669)

Document Overview - Display

Doc.Type : ZH (G/L acct doc Accrual) Normal document
 Doc. Number 100001812 Company Code 250 Fiscal Year 2011
 Doc. Date 07.03.2011 Posting Date 28.02.2011 Period 02
 Calculate Tax
 Ref.Doc. RP110217
 Doc. Currency USD
 Doc. Hdr Text MSER Profit Share Accrual

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	200050	AP Accrued		GEN			111,068,98	MSER PS Accrual - Jan & Feb
2	40	505006	Recl of PPV or GR/IR		MRP			111,068,98	MSER PS Accrual - Jan & Feb

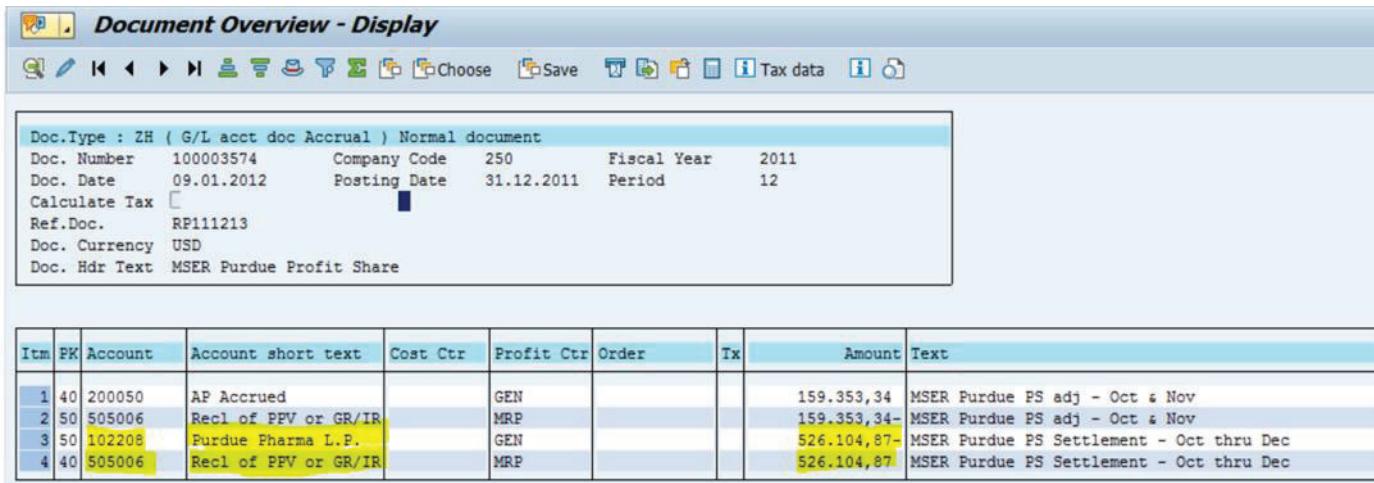
Document Overview - Display

Doc.Type : ZH (G/L acct doc Accrual) Normal document
 Doc. Number 100001972 Company Code 250 Fiscal Year 2011
 Doc. Date 05.04.2011 Posting Date 31.03.2011 Period 03
 Calculate Tax
 Ref.Doc. RP110313
 Doc. Currency USD
 Doc. Hdr Text MSER Purdue Profit Share

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	200050	AP Accrued		GEN			111,068,98	MSER Purdue PS Settlement - Mar Ytd
2	40	505006	Recl of PPV or GR/IR		MRP			159,600,10	MSER Purdue PS Settlement - Mar Ytd
3	50	102208	Purdue Pharma L.P.		GEN			270,669,08-	MSER Purdue PS Settlement - Mar Ytd

Exhibit 3D: Intercompany transfers between Rhodes Pharma and Purdue for all rights to morphine sulfate extended release generic

Subsequent entries were not always booked in the same manner, as adjustments and reclasses between 505006 (a type of clearing account) and 200050 occur intermittently. The last entry in 2011 is shown below, with the SAP screen capture. A reclass between 200050 and 505006 is also being recognized in this instance.



The screenshot shows a SAP interface titled "Document Overview - Display". The top bar includes standard SAP icons and menu options like "Choose", "Save", and "Tax data". The main area displays a document header for a "Normal document" (Doc. Type: ZH, G/L acct doc Accrual). The header details are: Doc. Number 100003574, Company Code 250, Fiscal Year 2011, Doc. Date 09.01.2012, Posting Date 31.12.2011, Period 12, and Ref.Doc. RP111213. The document currency is USD, and the header text is "MSER Purdue Profit Share". Below the header is a table of transaction details:

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	200050	AP Accrued		GEN			159.353,34	MSER Purdue PS adj - Oct & Nov
2	50	505006	Recl of FFV or GR/IR		MRP			159.353,34-	MSER Purdue PS adj - Oct & Nov
3	50	102208	Purdue Pharma L.P.		GEN			526.104,87-	MSER Purdue PS Settlement - Oct thru Dec
4	40	505006	Recl of FFV or GR/IR		MRP			526.104,87	MSER Purdue PS Settlement - Oct thru Dec

Exhibit 3D: Intercompany transfers between Rhodes Pharma and Purdue for all rights to morphine sulfate extended release generic

The amounts owed to PPLP are supported by schedules prepared by Rhodes showing the amount of sales of MSER, profit margin, and resulting profit share. The summary schedule below shows total profit share owed to PPLP highlighted in yellow.

Rhodes Pharmaceuticals, Inc. Purdue - Morphine Sulfate ER Profit Share Report for December Ytd 2011		
	Ytd	Ytd
	December 11	December 11
MORPHINE SULFATE ER 15MG TAB 100	436,692	\$ 10,948,787
MORPHINE SULFATE ER 30MG TAB 100	488,208	\$ 17,496,964
MORPHINE SULFATE ER 60MG TAB 100	317,616	\$ 28,861,811
MORPHINE SULFATE ER 100MG TAB 100	143,808	\$ 19,350,687
MORPHINE SULFATE ER 200MG TAB 100	17,640	\$ 3,327,224
Gross Sales	1,403,964	\$ 79,985,473.24
Less: Sales Allowances and Adjustments (SRA) 1st Time 5% Discount Order & ██████████ Shelf Stocking Fee QTD adjustment (SRA)		(61,724,673.85) (568,209.00) -
Net Sales		\$ 17,692,590.39
Cost of Goods Sold (Transfer Price) Shipping Expense Fee (50 cents per unit)		(13,822,805.48) (701,982.00)
Net Margin		\$ 3,167,802.91
Purdue Margin Share █████		\$ 1,583,901.46
\$ █████ per bottle price reduction 60MG for █████ (██████████)		\$ (355,060)
Purdue Share less adjustments		\$ 1,228,841.26

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

On December 5, 2018, PPLP entered into a distributor agreement with Rhodes Pharmaceuticals L.P., the distributor, to sell generic products branded as Butrans Transdermal System.

DISTRIBUTOR AGREEMENT

THIS DISTRIBUTOR AGREEMENT is entered into as of December 5, 2018 (the “Effective Date”), by and between Purdue Pharma L.P., a Delaware limited partnership (“Purdue”) and Rhodes Pharmaceuticals L.P., a Delaware limited partnership (the “Distributor”).

PRELIMINARY STATEMENTS

A. Purdue, directly or indirectly through its Associated Companies, markets and sells Branded Product in the Territory.

B. Subject to the terms and conditions of this Agreement, Purdue desires to engage Distributor as an authorized, non-exclusive distributor to distribute, market and sell Product in the Territory.

C. Subject to the terms and conditions of this Agreement, Distributor desires to obtain from Purdue the right to distribute, market and sell Product in the Territory.

D. NOW, THEREFORE, in consideration of the foregoing and of the terms, conditions, agreements and covenants contained herein, the receipt and sufficiency of which are hereby acknowledged, the Parties hereto agree as follows:

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

Rhodes Pharma agreed to pay PPLP, i) production/storage/shipping costs, ii) between [REDACTED] and [REDACTED] of the gross profits as royalty, and iii) prorated [REDACTED] royalty ([REDACTED] of the net sales). [REDACTED] is used by Purdue to manufacture the products.

ARTICLE IV

PAYMENTS AND REPORTS

4.1 Payment to Purdue. As consideration to Purdue for the rights granted to Distributor under this Agreement, Distributor will, in accordance with the terms of this Article IV, pay to Purdue (i) the Product Cost Payment and the Storage and Shipping Cost Payment, in each case, within sixty (60) calendar days after the date of Distributor's receipt of each correct and undisputed invoice provided by Purdue to Distributor from time to time; provided that, with respect to a disputed invoice, all amounts not in dispute shall be timely paid in accordance with this Section 4.1, (ii) the Royalty Payment within one hundred and eighty (180) calendar days after the end of each month during the Term based on Distributor's Gross Profit of Product for such month, and (iii) Distributor's prorated share of the [REDACTED] Royalty (as defined in Schedule 1.1C) within sixty (60) calendar days after the end of each quarter during the Term based on Net Sales for such quarter. The Royalty Payment shall be calculated as set forth on Schedule 1.1C.

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

Calculation of production costs and royalty payments is specified under Schedule 1.1C of the agreement.

Schedule 1.1C

PRODUCT COST

The following table sets forth the Product Cost per Box (of four (4) patches each) shipped by Purdue to Distributor in each dosage strength under the Agreement. Product Cost will be reviewed and set annually by the Parties based on applicable [REDACTED] tiered price and additive cost (e.g., stability cost), but cease to include overhead allocation of supply chain that is shipped starting six (6) months after a Commercial Sale by a Generic Seller. Purdue will credit or debit Distributor for any difference between estimated and actual pricing.

ROYALTY PAYMENT

The Royalty Payment shall be equal to [REDACTED] of Distributor's Gross Profit; provided that:

- (i) if there has been a Commercial Sale by one or more Generic Sellers (as defined below) not authorized by Purdue, the Royalty Payment from that date forward shall be reduced to [REDACTED] of Distributor's Gross Profit;
- (ii) if there has been a Commercial Sale by one or more Generic Sellers and the total quantity of Product and/or Buprenorphine Product authorized by Purdue exceeds a cumulative market share of [REDACTED] then the Royalty Payment shall be reduced to [REDACTED] of Distributor's Gross Profit; and
- (iii) until there has been a Commercial Sale by one or more Generic Sellers, the Royalty Payment shall also include [REDACTED] of Distributor's Gross Profit on sales of any Box of Product in excess of [REDACTED] of market demand as measured by NPA, calculated on a calendar quarterly basis.

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

From July 1, 2017 to September 15, 2019, Rhodes Pharma was charged \$77.0 million by PPLP under the profit-sharing agreement.

Year	a Gross Profit Share	b Production Cost	c=a-b Net Profit Share
2017	n/a	n/a	\$ 15,568,950
2018	48,765,608	3,001,158	45,764,450
2019	18,093,132	2,420,725	15,672,407
Total	-	-	\$ 77,005,807

Per discussion with Purdue, since 2018, PPLP has used two separate accounts (one for the gross profit share and one for the costs) to track cost of goods sold ("COGS"), shipping and warehousing costs related to Butrans AG profit share. In 2017, only the net profit share was booked under an intercompany account.

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

According to PTT's accounting records in SAP, PPT (SAP company code 241) recorded gross profit-share through G/L account 402000 (Sales Other). 2018 is illustrated below.

G/L Account Company Code		402000 241		Sales Other							Amount in local cur.	LCurr
ate	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text			
018	05.04.2018	3	2018/03	AB		EN 0318 04	402000	BHC	BUP Rhodes Estimated AG - Mar 2018	4.479.934,83	USD	
018	05.04.2018	3	2018/03	AB		EN 0318 04	402000	BHC	BUP Rhodes AG COGS February 2018	177.704,97	USD	
018	05.04.2018	3	2018/03	AB		EN 0318 04	402000	BHC	BUP Rhodes AG COGS January 2018	167.797,96	USD	
018	05.04.2018	3	2018/03	SA		EN 0318 04	402000	BHC	BUP Rhodes Estimated AG - Mar 2018	4.479.934,83-	USD	
018	05.04.2018	3	2018/03	SA		EN 0318 04	402000	BHC	BUP Rhodes AG COGS February 2018	177.704,97-	USD	
018	05.04.2018	3	2018/03	SA		EN 0318 04	402000	BHC	BUP Rhodes AG COGS January 2018	167.797,96-	USD	
018	03.05.2018	4	2018/04	SA		EN 0418 09	402000	BHC	April 2018 Rhodes BUP AG Profit Share	3.342.257,08-	USD	
018	06.06.2018	5	2018/05	SA		EN 0518 07	402000	BHC	May 2018 Rhodes BUP AG Profit Share	4.969.726,06-	USD	
018	09.07.2018	6	2018/06	SA		EN 0618 11	402000	BHC	June 2018 Rhodes BUP AG Profit Share	3.605.178,98-	USD	
018	06.08.2018	7	2018/07	SA		EN 0718 11	402000	BHC	July 2018 Rhodes BUP AG Profit Share	5.378.067,04-	USD	
018	10.09.2018	8	2018/08	SA		EN 0818 11	402000	BHC	August 2018 Rhodes BUP AG Profit Share	6.477.187,58-	USD	
018	10.09.2018	8	2018/08	SA		EN 0818 11	402000	BHC	YTD Rhodes AG transfer price adjustment	97.332,00-	USD	
018	10.09.2018	8	2018/08	AB		EN 0818 11	402000	BHC	August 2018 Rhodes BUP AG Profit Share	6.477.187,58	USD	
018	10.09.2018	8	2018/08	AB		EN 0818 11	402000	BHC	YTD Rhodes AG transfer price adjustment	97.332,00	USD	
018	10.09.2018	8	2018/08	SA		EN 0818 11	402000	BHC	August 2018 Rhodes BUP AG Profit Share	6.477.187,58-	USD	
018	10.09.2018	8	2018/08	SA		EN 0818 11	402000	BHC	YTD Rhodes AG transfer price adjustment	97.332,00-	USD	
018	11.10.2018	9	2018/09	SA		EN 0918 11	402000	BHC	September 2018 Rhodes BUP AG Profit Share	3.797.316,56-	USD	
018	13.11.2018	10	2018/10	SA		EN 1018 11	402000	BHC	October 2018 Rhodes BUP AG Profit Share	5.323.576,70-	USD	
018	06.12.2018	11	2018/11	SA		EN 1118 11	402000	BHC	October 2018 Rhodes BUP AG Profit Share	4.428.192,35-	USD	
018	18.01.2019	12	2018/12	SA		EN 1218 11	402000	BHC	December 2018 Rhodes BUP AG Profit Share	1.025.750,44-	USD	
*										48.862.930,50-	USD	

The difference of \$0.1M (\$48.9M in SAP - \$48.8M in the previous slide) comes from the transfer pricing adjustments (specifically, \$97,332).

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

According to PTT's accounting records in SAP, PTT (SAP company code 241) recorded production costs through G/L account 402999 (AG Sales). 2018 is illustrated below.

G/L Account Company Code		402999 AG Sales									
	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text		Amount in local cur.	LCurr
		3	2018/03	SA	EN 0318 04	402999	BHC	BUP Rhodes AG COGS March 2018		262.913,98	USD
		3	2018/03	SA	EN 0318 04	402999	BHC	BUP Rhodes AG COGS February 2018		177.704,97	USD
		3	2018/03	SA	EN 0318 04	402999	BHC	BUP Rhodes AG COGS January 2018		167.797,96	USD
		4	2018/04	SA	EN 0418 09	402999	BHC	April 2018 Rhodes BUP AG COGS		203.385,04	USD
		5	2018/05	SA	EN 0518 07	402999	BHC	May 2018 Rhodes BUP AG COGS		300.916,47	USD
		6	2018/06	SA	EN 0618 11	402999	BHC	June 2018 Rhodes BUP AG COGS		218.046,31	USD
		7	2018/07	SA	EN 0718 11	402999	BHC	July 2018 Rhodes BUP AG COGS		298.978,78	USD
		8	2018/08	SA	EN 0818 11	402999	BHC	August 2018 Rhodes BUP AG COGS		356.069,25	USD
		8	2018/08	AB	EN 0818 11	402999	BHC	August 2018 Rhodes BUP AG COGS		356.069,25	USD
		8	2018/08	SA	EN 0818 11	402999	BHC	August 2018 Rhodes BUP AG COGS		356.069,25	USD
		9	2018/09	SA	EN 0918 11	402999	BHC	September 2018 Rhodes BUP AG COGS		210.108,37	USD
		10	2018/10	SA	EN 1018 11	402999	BHC	October 2018 Rhodes BUP AG COGS		294.114,87	USD
		11	2018/11	SA	EN 1118 11	402999	BHC	October 2018 Rhodes BUP AG COGS		302.434,29	USD
		12	2018/12	SA	EN 1218 11	402999	BHC	December 2018 Rhodes BUP AG COGS		208.688,00	USD
*										3.001.158,29	USD

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

Butrans AG profit-sharing related transactions were accounted for as follows (below is the accounting for the profit-share for December 2018¹):

Account Number	Account Description	DR	CR
1. Profit-share recognized:			
102250	Rhodes Pharmaceuticals LP - net profit-share	\$ 817,062	
402999	AG Sales - costs related to profit-share	\$ 208,688	
402000	Sales Other - gross profit-share		\$ 1,025,750
2. Reclassification at the end of every month: From Rhodes account to PPLP account			
102208	Purdue Pharma L.P.	\$ 817,062	
102250	Rhodes Pharmaceuticals LP		\$ 817,062
3. Intercompany investment reclassification at the end of each year: From PPLP account to Partnership distributions account			
302021	Capital #21 Distribution Purdue Pharma LP	\$ 817,062	
102208	Purdue Pharma L.P.		\$ 817,062
4. Account close-out at year end: From Partnership distribution account to PPLP equity account			
300021	Capital #21 Purdue Pharma LP	\$ 817,062	
302021	Capital #21 Distribution Purdue Pharma LP		\$ 817,062

¹Monthly and annual non-cash transactions are performed in aggregate; amounts reflected in the chart for transactions 2-4 are presented only for demonstrative purposes.

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

These entries appear in SAP as follows:

1. Profit-share recognized

Doc.Type : SA (G/L account document) Normal document					
Doc. Number	100029595	Company Code	241	Fiscal Year	2018
Doc. Date	18.01.2019	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	EN 1218 11				
Doc. Currency	USD				
Doc. Hdr Text	Dec 18 Rhodes BUP AG				
Itm	PK	Account	Account short text	Amount	Text
1	50	402000	Sales Other	1.025.750,44-	December 2018 Rhodes BUP AG Profit Share
2	40	402999	AG Sales	208.688,00	December 2018 Rhodes BUP AG COGS
3	40	102250	Rhodes Pharm LP	817.062,44	December 2018 Rhodes BUP AG Profit Share

Net profit-share for December, 2018

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

These entries appear in SAP as follows:

2. Intercompany reclassification at the end of every month

Doc.Type : SA (G/L account document) Normal document						
Doc. Number	100029644	Company Code	241	Fiscal Year	2018	
Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12	
Calculate Tax	<input type="checkbox"/>					
Ref.Doc.	JA 1218 50	Overall No.	0100178534208 18			
Doc. Currency	USD					
Doc. Hdr Text	Dec Interco					

Item	PK	Account	Account short text	Amount	Text
7	50	102250	Rhodes Pharm LP	2.683.482,29-	Dec 2018 Intercompany Elimination
8	40	102208	Purdue Pharma L.P.	2.683.482,29	Dec 2018 Intercompany Elimination

All transactions incurred in December 2018 for 102250 (Rhodes Pharma)

	Amount
Net profit-share for December 2018	\$ 817,062.44
Relclassification of [REDACTED] Royalty for 3Q 2018	1,175,240.95
Intercompany reclassification from RHODES PHARMACEUTICALS LP account	691,178.90
Total before intercompany reclassification	2,683,482.29
Dec 2018 Intercompany reclassification	-2,683,482.29
	Balance
	0.00

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

These entries appear in SAP as follows:

3. Intercompany investment reclassification at the end of each year

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="6" style="background-color: #ADD8E6; padding: 2px;">Doc.Type : SA (G/L account document) Normal document</td></tr> <tr> <td>Doc. Number</td><td>100029645</td><td>Company Code</td><td>241</td><td>Fiscal Year</td><td>2018</td></tr> <tr> <td>Doc. Date</td><td>14.02.2019</td><td>Posting Date</td><td>31.12.2018</td><td>Period</td><td>12</td></tr> <tr> <td colspan="6" style="padding: 2px;">Calculate Tax <input type="checkbox"/></td></tr> <tr> <td>Ref.Doc.</td><td>JA 1218 51</td><td>Overall No.</td><td colspan="3">0100178535208 18</td></tr> <tr> <td>Doc. Currency</td><td>USD</td><td>Doc. Hdr Text</td><td colspan="3">Dec Interco</td></tr> </table>	Doc.Type : SA (G/L account document) Normal document						Doc. Number	100029645	Company Code	241	Fiscal Year	2018	Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12	Calculate Tax <input type="checkbox"/>						Ref.Doc.	JA 1218 51	Overall No.	0100178535208 18			Doc. Currency	USD	Doc. Hdr Text	Dec Interco			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="6" style="background-color: #ADD8E6; padding: 2px;">Doc.Type : SA (G/L account document) Normal document</td></tr> <tr> <td>Doc. Number</td><td>100029646</td><td>Company Code</td><td>241</td><td>Fiscal Year</td><td>2018</td></tr> <tr> <td>Doc. Date</td><td>14.02.2019</td><td>Posting Date</td><td>31.12.2018</td><td>Period</td><td>12</td></tr> <tr> <td colspan="6" style="padding: 2px;">Calculate Tax <input type="checkbox"/></td></tr> <tr> <td>Ref.Doc.</td><td>JA 1218 52</td><td>Overall No.</td><td colspan="3">0100178536208 18</td></tr> <tr> <td>Doc. Currency</td><td>USD</td><td>Doc. Hdr Text</td><td colspan="3">Dec Interco</td></tr> </table>	Doc.Type : SA (G/L account document) Normal document						Doc. Number	100029646	Company Code	241	Fiscal Year	2018	Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12	Calculate Tax <input type="checkbox"/>						Ref.Doc.	JA 1218 52	Overall No.	0100178536208 18			Doc. Currency	USD	Doc. Hdr Text	Dec Interco		
Doc.Type : SA (G/L account document) Normal document																																																																									
Doc. Number	100029645	Company Code	241	Fiscal Year	2018																																																																				
Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12																																																																				
Calculate Tax <input type="checkbox"/>																																																																									
Ref.Doc.	JA 1218 51	Overall No.	0100178535208 18																																																																						
Doc. Currency	USD	Doc. Hdr Text	Dec Interco																																																																						
Doc.Type : SA (G/L account document) Normal document																																																																									
Doc. Number	100029646	Company Code	241	Fiscal Year	2018																																																																				
Doc. Date	14.02.2019	Posting Date	31.12.2018	Period	12																																																																				
Calculate Tax <input type="checkbox"/>																																																																									
Ref.Doc.	JA 1218 52	Overall No.	0100178536208 18																																																																						
Doc. Currency	USD	Doc. Hdr Text	Dec Interco																																																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Item</th> <th>PK</th> <th>Account</th> <th>Account short text</th> <th>Amount</th> <th>Text</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>50</td> <td>102208</td> <td>Purdue Pharma L.P.</td> <td>15.534.049,29-</td> <td>Dec 2018 Interco Investment Reclass</td> </tr> <tr> <td>2</td> <td>40</td> <td>302021</td> <td>Cap #21 Distrib PPLP</td> <td>15.534.049,29</td> <td>Dec 2018 Interco Investment Reclass</td> </tr> </tbody> </table>	Item	PK	Account	Account short text	Amount	Text	1	50	102208	Purdue Pharma L.P.	15.534.049,29-	Dec 2018 Interco Investment Reclass	2	40	302021	Cap #21 Distrib PPLP	15.534.049,29	Dec 2018 Interco Investment Reclass	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Item</th> <th>PK</th> <th>Account</th> <th>Account short text</th> <th>Amount</th> <th>Text</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>40</td> <td>102208</td> <td>Purdue Pharma L.P.</td> <td>27.678.729,88</td> <td>Dec 2018 Interco Investment Reclass</td> </tr> <tr> <td>2</td> <td>50</td> <td>302021</td> <td>Cap #21 Distrib PPLP</td> <td>27.678.729,88-</td> <td>Dec 2018 Interco Investment Reclass</td> </tr> </tbody> </table>	Item	PK	Account	Account short text	Amount	Text	1	40	102208	Purdue Pharma L.P.	27.678.729,88	Dec 2018 Interco Investment Reclass	2	50	302021	Cap #21 Distrib PPLP	27.678.729,88-	Dec 2018 Interco Investment Reclass																																				
Item	PK	Account	Account short text	Amount	Text																																																																				
1	50	102208	Purdue Pharma L.P.	15.534.049,29-	Dec 2018 Interco Investment Reclass																																																																				
2	40	302021	Cap #21 Distrib PPLP	15.534.049,29	Dec 2018 Interco Investment Reclass																																																																				
Item	PK	Account	Account short text	Amount	Text																																																																				
1	40	102208	Purdue Pharma L.P.	27.678.729,88	Dec 2018 Interco Investment Reclass																																																																				
2	50	302021	Cap #21 Distrib PPLP	27.678.729,88-	Dec 2018 Interco Investment Reclass																																																																				

All transactions incurred in December 2018 for 102208 (PPLP)

	Amount
Dec 2018 Intercompany Elimination - CMO services	\$ 2,683,482.29
Total of amounts accrued under G/L account 102208 from other workstream	-14,828,162.88
Reclassification from accrued rebates	-11,523,785.04
Rebate (Write-off accrued rebates)	-8,059,757.79
True-up related to discount reserve	-3,377,681.58
Account Payable write-off (1002152 - [REDACTED])	-2,488,518.76
Other (Unknown from the text in SAP and less than \$1million)	-319,423.18
Legal fee accrual	-55,563.00
Pension, post retirement, medical, insurance related accrual	-54,889.00
Reconciliation Posting CO	-37,662.98
Intercompany reclassification from other entities (e.g. Avrio Health L.P., Purdue Pharma Puerto Rico, TXP Services)	11,089,118.45
Total before intercompany investment reclassification	-12,144,680.59
Dec 2018 intercompany investment reclassification	12,144,680.59
	Balance
	0.00

Exhibit 3E: Intercompany transfers between Rhodes Pharma and Purdue pursuant to Butrans AG profit-sharing agreement

These entries appear in SAP as follows:

4. Account close-out at year-end

Doc.Type : AB (Accounting document) Normal document					
Doc. Number	100029748	Company Code	241	Fiscal Year	2018
Doc. Date	24.04.2019	Posting Date	31.12.2018	Period	12
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	JA 1218 120				
Doc. Currency	USD	Rev. Doc. For	100029747 / 2018		
Doc. Hdr Text	Close out dist				

Item	PK	Account	Account short text	Amount	Text
1	40	300021	Capital #21PPLP	299,915,784,86	Close out 2018 contributions / distributions
2	50	301021	Cap #21 Contrib.PPLP	299,915,784,86-	Close out 2018 contributions / distributions
3	40	300021	Capital #21PPLP	97,598,706,94	Close out 2018 contributions / distributions
4	50	302021	Cap #21 Distrib PPLP	97,598,706,94-	Close out 2018 contributions / distributions

All transactions incurred in 2018 for 302021 (Capital #21 Distribution Purdue Pharma L.P.)

	Amount
December 2018 Intercompany Investment Reclassifications including Butrans AG profit-share	\$ 15,534,049.29
Intercompany Investment Reclassifications from January, 2018 to November, 2018 including Butrans AG PPLP and Transdermal intercompany reclassification	69,173,803.08
Total before close-out	12,890,854.57
Close-out	97,598,706.94
	-97,598,706.94
	Balance
	0.00

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Rhodes Tech has sold various types of API to PPLP since 2008:

- Oxycodone hydrochloride from 2008 to 2019;
- Hydrocodone Bitartrate from 2010 to 2018;
- Methylphenidate from 2016 to 2019;
- Morphine Sulfate USP from 2017 to 2019;
- Buprenorphine in 2018; and
- Naloxone HCl Dihydrate in 2018.

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Based on discussion with Rhodes, there is no formal agreement between Rhodes Tech and PPLP regarding the price of API per kilogram or minimum quantity of kilograms ordered per year. According to Rhodes, the prices at which Rhodes Tech sold API to Purdue were determined on the basis of historical market prices.

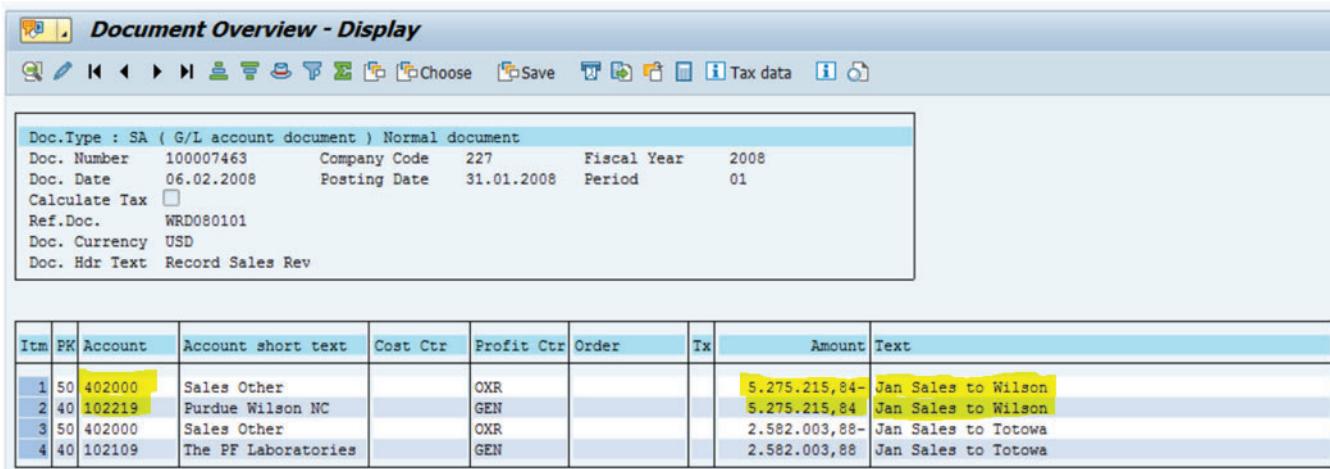
From January 1, 2008 to September 15, 2019, Rhodes Tech recognized API sales of \$644.4 million to PPLP.¹

Year	Invoiced Amounts
2008	\$ 71,259,517
2009	77,620,161
2010	70,564,728
2011	54,140,369
2012	54,369,829
2013	52,971,362
2014	52,215,588
2015	33,726,418
2016	42,913,190
2017	44,207,976
2018	45,410,456
2019	45,042,850
Total	\$644,442,441

¹Figures above represent amounts invoiced to the various IACs in the respective periods. Actual payments may differ slightly in timing.

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Prior to 2013, sales of API to PPLP from Rhodes Tech were processed as journal entries in SAP (i.e., no invoices in SAP). An example of such a journal entry from 2008 is shown below, debited to account 102219 (Intercompany Account – Purdue Pharmaceuticals LP¹) and credited to account 402000 (Sales – Other) on Rhodes Tech's books (SAP company code 227).



The screenshot shows a SAP interface titled "Document Overview - Display". The top bar includes standard SAP icons and buttons for search, save, and tax data. The main area displays a journal entry with the following details:

Doc. Type :	SA (G/L account document)	Normal document			
Doc. Number	100007463	Company Code	227	Fiscal Year	2008
Doc. Date	06.02.2008	Posting Date	31.01.2008	Period	01
Calculate Tax	<input type="checkbox"/>				
Ref.Doc.	WRD080101				
Doc. Currency	USD				
Doc. Hdr Text	Record Sales Rev				

Below this, a table lists the journal lines:

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	402000	Sales Other		OXR			5.275.215,84-	Jan Sales to Wilson
2	40	102219	Purdue Wilson NC		GEN			5.275.215,84	Jan Sales to Wilson
3	50	402000	Sales Other		OXR			2.582.003,88-	Jan Sales to Totowa
4	40	102109	The PF Laboratories		GEN			2.582.003,88	Jan Sales to Totowa

¹Purdue Pharmaceuticals LP is a 100%-owned subsidiary of PPLP.

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Per discussions with Purdue, in 2008 Rhodes Tech's sales of API to PPLP were not settled in cash on a direct basis, but rather indirectly through intercompany funding. Following the example from the prior slide, balances on Rhodes Tech's books (SAP company code 227) in 102219 (Intercompany account - Purdue Pharmaceuticals LP) were periodically moved to 102208 (Intercompany account – PPLP) as part of consolidating journal entries.

G/L Account Line Item Display

G/L Account 102219 Purdue Pharmaceuticals LP
Company Code 227

CoCd	DocumentNo	Fatng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order
227	100007463	31.01.2008	06.02.2008	1	2008/01	SA		WRD080101	102219	GEN	Jan Sales to Wilson	5,275,215,84	USD	
227	100007850	29.02.2008	03.03.2008	2	2008/02	SA		WRD080201	102219	GEN	Feb Sales to Wilson	7,884,142,22	USD	
227	100008259	31.03.2008	01.04.2008	3	2008/03	SA		WRD080301	102219	GEN	March Sales to Wilson	6,021,217,13	USD	
227	100008410	30.04.2008	28.04.2008	4	2008/04	SA			102219	GEN		45,812,04-	USD	
227	4900009420	22.05.2008	30.04.2008	5	2008/05	RE		S12809	102219	GEN		162,00-	USD	
227	4900009628	10.06.2008	30.04.2008	6	2008/06	RE		S12802	102219	GEN		17,004,19-	USD	
227	100008670	30.04.2008	01.05.2008	4	2008/04	SA		WRD080401	102219	GEN	April Sales to Wilson	7,887,965,82	USD	
227	100008687	30.04.2008	02.05.2008	4	2008/04	SA		EL 050208 32	102219	GEN		56,843,37-	USD	
227	4900009922	07.07.2008	29.05.2008	7	2008/07	RE		S13301	102219	GEN		1,183,05-	USD	
227	100009080	30.05.2008	01.06.2008	5	2008/05	SA		WRD080501	102219	GEN	May Sales to Wilson	8,048,578,20	USD	
227	100009189	30.05.2008	02.06.2008	5	2008/05	SA		WRD080524	102219	GEN		403,41	USD	
227	100009210	30.06.2008	16.06.2008	6	2008/06	SA		INTERCO INT	102219	GEN	INTERCO INT FEB-08	18,270,12	USD	
227	100009211	30.06.2008	18.06.2008	6	2008/06	SA		INTERCO INT II	102219	GEN	INTERCO INT MAR-08	45,190,70	USD	
227	100009211	30.06.2008	18.06.2008	6	2008/06	SA		INTERCO INT II	102219	GEN	INTERCO INT APR-08	63,743,44	USD	
227	100009212	18.06.2008	18.06.2008	6	2008/06	SA		5/16/2008 AMEX C	102219	GEN		7,884,60-	USD	
227	100009214	30.06.2008	19.06.2008	6	2008/06	SA		INTERCO INT	102219	GEN	INTERCO INT MAY-08	81,504,39	USD	
227	100009214	30.06.2008	19.06.2008	6	2008/06	SA		INTERCO INT	102219	GEN	INTERCO INT JUNE-08	92,117,85	USD	
227	100009970	30.06.2008	30.06.2008	6	2008/06	SA		ASM 0608 08	102219	GEN	LCD JE 01 INTERCO CONSOLIDATION	35,014,705,21-	USD	

Document Overview - Display

Doc.Type : SA (G/L account document) Normal document
Doc. Number 100009970 Company Code 227 Fiscal Year 2008
Doc. Date 30.06.2008 Posting Date 30.06.2008 Period 06
Calculate Tax
Ref.Doc. ASM 0608 08 Overall No. 0100005635109 08
Doc. Currency USD
Doc. Hdr Text LCD JE 1

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	102208	Purdue Pharma L.P.		GEN			2,413,020,82	LCD JE 01 INTERCO CONSOLIDATION
2	50	102109	The PF Laboratories		GEN			2,413,020,82-	LCD JE 01 INTERCO CONSOLIDATION
3	40	102307	Avrio Health L.P.		GEN			389,750,48	LCD JE 01 INTERCO CONSOLIDATION
4	50	102208	Purdue Pharma L.P.		GEN			389,750,48-	LCD JE 01 INTERCO CONSOLIDATION
5	40	102208	Purdue Pharma L.P.		GEN			35,014,705,21	LCD JE 01 INTERCO CONSOLIDATION
6	50	102219	Purdue Wilson NC		GEN			35,014,705,21-	LCD JE 01 INTERCO CONSOLIDATION

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

PPLP would periodically fund intercompany balances with Rhodes Tech on an ad hoc basis. Following the example from the prior slides, cash payments to Rhodes Tech (SAP company code 227) are credited to 102208 (Intercompany Account – PPLP) and debited to 100010 (Cash Concentration).

G/L Account Line Item Display

CoCd	DocumentNo	Posting Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	Loccur	Order	
227	1900004248	30.06.2008	31.05.2008	6	2008/06	KR		53108	102208	GEN		56,86-	USD		
227	1900002383	06.06.2008	01.06.2008	6	2008/06	KR		53108	102208	GEN		1,200,00-	USD		
227	1900002385	06.06.2008	01.06.2008	6	2008/06	KR		60108	102208	GEN		6,360,13-	USD		
227	1900002420	23.06.2008	01.06.2008	6	2008/06	KR		54003773609	102208	GEN		196,88-	USD		
227	1900002420	23.06.2008	01.06.2008	6	2008/06	KR		8319	102208	GEN		1,100,00-	USD		
227	1900002420	11.06.2008	13.06.2008	6	2008/06	SA			102208	GEN			17,591,085,13-	USD	
227	1900002420	13.06.2008	13.06.2008	6	2008/06	KR		BE0000061308	102208	GEN		1,445,14-	USD		
227	1900002420	13.06.2008	13.06.2008	6	2008/06	SA		JB3061308	102208	GEN		2,100,00-	USD		
227	1900002420	13.06.2008	13.06.2008	6	2008/06	SA			102208	GEN			36,902,95-	USD	
227	1900002420	30.06.2008	16.06.2008	6	2008/06	INTERCO INT			102208	GEN	INTERCO INT FEB-08		6,332,69-	USD	
227	1900002420	16.06.2008	16.06.2008	6	2008/06	SA			102208	GEN			3,100,00-	USD	
227	1900002425	24.06.2008	17.06.2008	6	2008/06	KR		6524721A	102208	GEN		7,27-	USD		
227	1900002425	25.06.2008	17.06.2008	6	2008/06	KR			102208	GEN			16,84-	USD	
227	1900002425	17.06.2008	17.06.2008	6	2008/06	SA			102208	GEN			36,248,21-	USD	
227	1900002425	30.06.2008	16.06.2008	6	2008/06	SA			102208	GEN			7,351,83-	USD	
227	1900002425	16.06.2008	16.06.2008	6	2008/06	SA			102208	GEN			41,367,1-	USD	
227	1900002425	30.06.2008	19.06.2008	6	2008/06	SA			102208	GEN			52,440,75-	USD	
227	1900002425	19.06.2008	23.06.2008	6	2008/06	SA		WRD006420	102208	GEN		3,499,60-	USD		
227	1900002431	24.06.2008	24.06.2008	6	2008/06	SA		WRD006420	102208	GEN		1,854,05-	USD		
227	1900002431	27.06.2008	27.06.2008	6	2008/06	SA			102208	GEN			13,100,00-	USD	
227	1900002431	27.06.2008	27.06.2008	6	2008/06	KR		JB3062708	102208	GEN		37,291,14-	USD		
227	1900002431	27.06.2008	27.06.2008	6	2008/06	SA			102208	GEN			2,120,00-	USD	
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA		WE000042708	102208	GEN		1,320,00-	USD		
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA			102208	GEN			199,844,02	USD	
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA			102208	GEN			9,198,56-	USD	
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA			102208	GEN			2,210,00-	USD	
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA			102208	GEN			2,413,020,82	USD	
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA			102208	GEN			369,750,40-	USD	
227	1900002431	30.06.2008	30.06.2008	6	2008/06	SA			102208	GEN			35,014,705,21	USD	
													19,339,368,72	USD	

Document Overview - Display

Doc.Type	SA (G/L account document)	Normal document
Doc.Number	100009208	Company Code 227
Doc.Date	19.06.2008	Fiscal Year 2008
Calculate Tax	<input type="checkbox"/>	Period 06
Doc.Currency	USD	
Doc.Hdr.Text	CTW 06012008 to 06112008	

Item PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
9 50	100010	Cash Concentration	GEN				2,019,016,66-	CONTROL DISBURSEMENT ACCOUNT FUNDING
10 50	100010	Cash Concentration	GEN				106,117,56-	CONTROL DISBURSEMENT ACCOUNT FUNDING
11 50	100010	Cash Concentration	GEN				83,580,25-	CONTROL DISBURSEMENT ACCOUNT FUNDING
12 50	100010	Cash Concentration	GEN				81,000,00-	CONTROL DISBURSEMENT ACCOUNT FUNDING
13 50	100010	Cash Concentration	GEN				73,619,46-	CONTROL DISBURSEMENT ACCOUNT FUNDING
14 50	100010	Cash Concentration	GEN				42,708,21-	CONTROL DISBURSEMENT ACCOUNT FUNDING
15 50	100010	Cash Concentration	GEN				20,985,05-	CONTROL DISBURSEMENT ACCOUNT FUNDING
16 50	100010	Cash Concentration	GEN				1,000,00-	CONTROL DISBURSEMENT ACCOUNT FUNDING
17 40	100208	Purdue Pharma L.P.	GEN				17,591,085,13	6/2/2008 FUNDING from PURDUE PHARMA LP
18 40	100450	BOA Money Market	GEN				15,570,000,00-	6/2/2008 MIC / BofA MONEY MARKET
19 40	100010	Cash Concentration	GEN				120,000,00-	6/11/2008 MIC / BofA MONEY MARKET
20 40	100010	Cash Concentration	GEN				100,000,00-	6/12/2008 MIC / BofA MONEY MARKET
21 40	100010	Cash Concentration	GEN				85,000,00-	6/9/2008 MIC / BofA MONEY MARKET
22 40	100010	Cash Concentration	GEN				75,000,00-	6/6/2008 MIC / BofA MONEY MARKET
23 40	100010	Cash Concentration	GEN				70,000,00-	6/10/2008 MIC / BofA MONEY MARKET
24 40	100010	Cash Concentration	GEN				25,000,00-	6/12/2008 MIC / BofA MONEY MARKET
25 40	100010	Cash Concentration	GEN				10,000,00-	6/10/2008 MIC / BofA MONEY MARKET
26 50	102208	Purdue Pharma L.P.	GEN				17,591,085,13	6/2/2008 FUNDING from PURDUE PHARMA LP
27 50	100010	Cash Concentration	GEN				15,570,000,00-	6/2/2008 MIC / BofA MONEY MARKET
28 50	100450	BOA Money Market	GEN				100,000,00-	6/2/2008 MIC / BofA MONEY MARKET
29 50	100450	BOA Money Market	GEN				85,000,00-	6/9/2008 MIC / BofA MONEY MARKET
30 50	100450	BOA Money Market	GEN				75,000,00-	6/6/2008 MIC / BofA MONEY MARKET
31 50	100450	BOA Money Market	GEN				70,000,00-	6/10/2008 MIC / BofA MONEY MARKET
32 50	100450	BOA Money Market	GEN				25,000,00-	6/5/2008 MIC / BofA MONEY MARKET
33 50	100450	BOA Money Market	GEN				10,000,00-	6/10/2008 MIC / BofA MONEY MARKET

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Sales of API to PPLP from Rhodes Tech were processed in SAP beginning in late 2013 as invoices to Purdue Pharmaceuticals L.P. Invoices processed in SAP in 2013 are shown below in SAP on Rhodes Tech's books (SAP company code 227). All other sales in 2013 were processed as journal entries.

List of Billing Documents																			
     Subtotal 																			
List of Billing Documents																			
Payer 0000134026 PURDUE PHARMACEUTICALS LP WILSON Billing date 01.01.2013 to 31.12.2013																			
Billing Doc. Item S Created by Billt Σ Net Value Curr. SOrg. DChl DstC SDst COT Payer Name of the payer Address/Material Description Prod.hier/Plant Batch Billed qty SU S Description																			
* 379.830,41 USD																			
91408089	10	BACKGROUND	ZF2	18.952,20	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320221	Hydrocodone Bitartrate, USP	RI01	2-11HYC	10,529	KG	Posted in
91408086	10	BACKGROUND	ZF2	360.878,21	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	054000	OXYCODONE HCL USP PWD	RI01		111,727	KG	Posted in

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

The example below shows the earliest invoice processed in SAP for PPLP from 2013. Once invoicing began to be processed in SAP, API sales were debited to account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) under PPLP's customer number (134026) and credited to an appropriate sales account on Rhodes Tech's books (SAP company code 227). In this instance, the amount was credited to 403000 (Foreign Sales) and the debit balance in PPLP's 134026 account was subsequently moved to 102219 (Intercompany Account – Purdue Pharmaceuticals LP).

Document Overview - Display

Doc.Type : ZD (Customer invoice) Normal document

Doc. Number 91408086 Company Code 227 Fiscal Year 2013

Doc. Date 11.11.2013 Posting Date 11.11.2013 Period 11

Calculate Tax

Ref.Doc. 0000618144

Doc. Currency USD

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	134026	PURDUE PHARMACEUTICAL				01	360.878,21	11/13/13 sent copies to Walter d.td
2	50	403000	Foreign Sales		OXR		01	360.878,21-	

Display Document: Line Item 001

Customer 134026 PURDUE PHARMACEUTICALS LP G/L Acc 101015

CoCode 227 4701 PURDUE DRIVE

Rhodes Technologies WILSON Doc. No. 91408086

Line Item 1 / Invoice / 01

Amount 360.878,21 USD

General Ledger Account (4) 1 Entry found

G/L account with delete/lock flag in chart of accounts

Document Overview - Display

Doc.Type : AB (Accounting document) Normal document

Doc. Number 100044677 Company Code 227 Fiscal Year 2013

Doc. Date 24.12.2013 Posting Date 24.12.2013 Period 12

Calculate Tax

Ref.Doc. TO CLEAR 134026 Overall No. 0100044677227 13

Doc. Currency USD

Doc. Hdr Text act 134026 clear 30 days

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	17	134026	PURDUE PHARMACEUTICAL					379.830,41-	
2	40	102219	Purdue Wilson NC		GEN			379.830,41	

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Continuing with the example from the prior slide, the balance was settled via a payment from Purdue Pharmaceuticals LP debited to account 100010 (Cash Concentration) and credited to account 102219 (Intercompany account – Purdue Pharmaceuticals LP).

G/L Account Line Item Display

G/L Account 102219 Purdue Pharmaceuticals LP
Company Code 227

CoCd	DocumentNo	Posting Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order
227	100044677	24.12.2013	24.12.2013	12	2013/12	AB		TO CLEAR 134026	102219	GEN		379.830,41	USD	
227	100044835	31.12.2013	10.01.2014	12	2013/12	SA		EL 011014 33	102219	GEN		6.385,29	USD	
227	100045440	31.01.2014	03.02.2014	1	2014/01	SA			102219	GEN		373.445,12	USD	
227	100046177	28.02.2014	03.03.2014	2	2014/02	SA			102219	GEN	FUNDING from P. PHARMACEUTICALS LP (NC)	11.649.888,07	USD	
227	100046180	28.02.2014	03.03.2014	2	2014/02	SA		RT140230	102219	GEN	FUNDING from P. PHARMACEUTICALS LP (NC)	11.649.888,07	USD	
227	100046316	28.02.2014	06.03.2014	2	2014/02	SA		EL 030614 26	102219	GEN	Reclass IC AR payment from company 250 to co 219	88.671,97	USD	
227	100046516	27.03.2014	28.03.2014	3	2014/03	SA			102219	GEN	FUNDING to PURDE PHARMACEUTICALS LP	88.671,97	USD	
												0,00	USD	

Document Overview - Display

Doc.Type : SA (G/L account document) Normal document
Doc. Number 100045440 Company Code 227 Fiscal Year 2014
Doc. Date 03.02.2014 Posting Date 31.01.2014 Period 01
Calculate Tax
Doc. Currency USD
Doc. Hdr Text CTW 01282014 to 01312014

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	100010	Cash Concentration		GEN			2.018.465,16	FUNDING from RHODES PHARMACEUTICALS, LP
2	40	102208	Purdue Pharma L.P.		GEN			1.368.960,15	FUNDING to PURDE PHARMA LP
3	40	201150	Payroll Suspense		GEN			645.939,51	PAYROLL PAYMENT
4	40	100010	Cash Concentration		GEN			645.000,00	FUNDING from SVC PHARMA LP
5	40	100010	Cash Concentration		GEN			373.445,12	FUNDING from P. PHARMACEUTICALS LP (NC)
6	40	102247	Rhodes Tech, Inc.		GEN			255.000,00	FUNDING to RHODES TECHNOLOGIES, INC. (247)
7	40	100040	Chase Control ZBA		GEN			64.332,48	CONTROL DISBURSEMENT ACCOUNT FUNDING
8	40	100010	Cash Concentration		GEN			20.322,83	FUNDING from PURDE PHARMA TECHNOLOGIES, INC.
9	40	100040	Chase Control ZBA		GEN			15.317,30	CONTROL DISBURSEMENT ACCOUNT FUNDING
10	40	100040	Chase Control ZBA		GEN			5.326,06	CONTROL DISBURSEMENT ACCOUNT FUNDING
11	40	102213	Mundipharma LLC		GEN			575,57	FUNDING to MUNDIPHARMA LLC
12	40	100010	Cash Concentration		GEN			88,24	MISCELLANEOUS BANK DEPOSIT
13	50	102250	Rhodes Pharm LP		GEN			2.018.465,16	FUNDING from RHODES PHARMACEUTICALS, LP
14	50	100010	Cash Concentration		GEN			1.368.960,15	FUNDING to PURDE PHARMA LP
15	50	100010	Cash Concentration		GEN			645.939,51	PAYROLL PAYMENT
16	50	102807	SVC Pharma L.P.		GEN			645.000,00	FUNDING from SVC PHARMA LP
17	50	102219	Purdue Wilson NC		GEN			373.445,12	FUNDING from P. PHARMACEUTICALS LP (NC)
18	50	100010	Cash Concentration		GEN			255.000,00	FUNDING to RHODES TECHNOLOGIES, INC. (247)

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

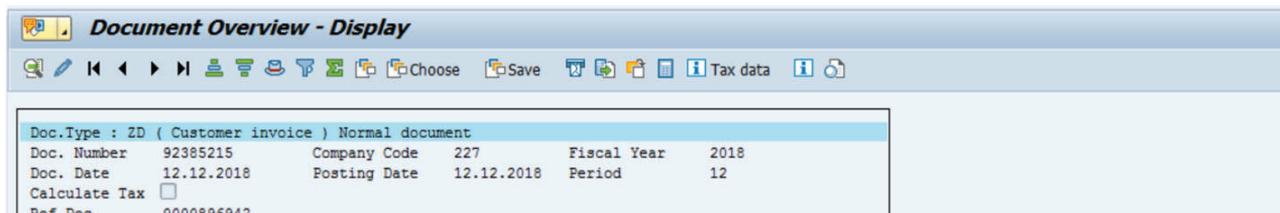
API sales from Rhodes Tech to PPLP from 2018 are shown below in SAP on Rhodes Tech's books (SAP company code 227).

By partner - Items List of Billing Documents																																	
Payer	0000134026	Subtotal																															
By partner - Items List of Billing Documents																																	
Payer 0000134026 PURDUE PHARMACEUTICALS LP WILSON Billing date 01.01.2018 to 31.12.2018																																	
Billing Doc.	Item S	Created by	BillT	Σ	Net Value	Curr.	SOrg.	DChl	DstC	SDst	COT	Payer	Name of the payer	Address	Material	Description	Prod.hier.	Plant															
= 45.410.455,55 USD																																	
92385215	10	BACKGROUND	ZF2	932.803,20	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320221	Hydrocodone Bitartrate, USP	RI01	518,224																	
92371427	10	BACKGROUND	ZF2	214.188,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	510-18XYK 65,904																	
92371426	10	BACKGROUND	ZF2	54.954,25	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	510-18XYK 16,909																	
92361657	10	BACKGROUND	ZF2	767.399,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	511-18XYK 236,123																	
92361656	10	BACKGROUND	ZF2	511.234,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	510-18XYK 157,303																	
92354479	10	BACKGROUND	ZF2	860.564,25	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	264,789																	
92342372	10	BACKGROUND	ZF2	1.183.568,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	054000	OXYCODONE HCL USP PWD	RI01	364,175																	
92342370	10	BACKGROUND	ZF2	1.628.623,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	054000	OXYCODONE HCL USP PWD	RI01	501,115																	
92342368	10	BACKGROUND	ZF2	2.757.927,25	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	848,593																	
92342366	10	BACKGROUND	ZF2	487.409,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	508-18XYK 149,972																	
92331795	10	BACKGROUND	ZF2	244.484,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320356	Morphine Sulfate, USP	RI01	244,484																	
92331788	10	BACKGROUND	ZF2	324.441,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	054000	OXYCODONE HCL USP PWD	RI01	30-18XYK 99,828																	
92326189	10	BACKGROUND	ZF2	326.478,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	054000	OXYCODONE HCL USP PWD	RI01	9-18XYK 100,455																	
92326187	10	BACKGROUND	ZF2	996.007,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320356	Morphine Sulfate, USP	RI01	996,007																	
92326183	10	BACKGROUND	ZF2	321.369,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	506-18XYK 98,883																	
92311473	10	BACKGROUND	ZF2	1.252.936,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	505-18XYK 385,519																	
92311469	10	BACKGROUND	ZF2	832.345,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320356	Morphine Sulfate, USP	RI01	832,345																	
92311451	10	BACKGROUND	ZF2	582.812,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	054000	OXYCODONE HCL USP PWD	RI01	9-18XYK 179,327																	
92311450	10	BACKGROUND	ZF2	212.208,75	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	505-18XYK 65,295																	
92311449	10	BACKGROUND	ZF2	268.005,60	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320221	Hydrocodone Bitartrate, USP	RI01	1-17HYC 148,892																	
92292549	10	BACKGROUND	ZF2	982.718,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320356	Morphine Sulfate, USP	RI01	982,718																	
92292548	10	BACKGROUND	ZF2	980.590,00	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320273	Oxycodone HCL USP PWD	RI01	301,720																	
92269613	10	BACKGROUND	ZF2	25.126,50	USD	227	DM	US	Z4	134026	PURDUE PHARMACEUTICALS LP	156534	320384	Naloxone HCl Dihydrate USP, Micronized	RI01	1-16NAM 4,786																	

Note: Not all sales in 2018 are visible in this screen capture.

Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

As another example, the latest sale of API from Rhodes Tech to PPLP in 2018 is shown below. The sale was debited to account 101015 (Accounts Receivable Intercompany (SD and Manual Billings)) under PPLP's customer number (134026) and credited to account 401000 (Gross Sales) on Rhodes Tech's books (SAP company code 227). In this instance, the amount was then moved to 102219 (Intercompany Account – Purdue Pharmaceuticals LP).



Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	01	134026	PURDUE PHARMACEUTICA					932.803,20	
2	50	401000	Gross Sales	HCD				932.803,20-	

Document Overview - Display

Doc.Type : AB (Accounting document) Normal document

Doc. Number 100061295 Company Code 227 Fiscal Year 2018

Doc. Date 31.12.2018 Posting Date 31.12.2018 Period 12

Calculate Tax

Ref.Doc. TO CLEAR ACCT Overall No. 0100061295227 18

Doc. Currency USD

Doc. Hdr Text to clear acct#134026

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	17	134026	PURDUE PHARMACEUTICA					932.803,20-	
2	40	102219	Purdue Wilson NC	GEN				932.803,20	

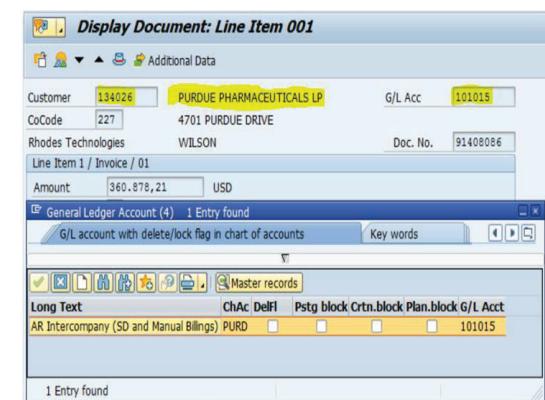


Exhibit 3F: Intercompany transfers between Purdue and Rhodes Tech for active pharmaceutical ingredients

Following the example from the previous slides, the amount was then moved again to 102208 (Intercompany Account – PPLP), and subsequently paid to Rhodes Tech, evidenced by the debit to 100010 (Cash Concentration).

Document Overview - Display								
Doc.Type : SA (G/L account document) Normal document Doc. Number 100061586 Company Code 227 Fiscal Year 2019 Doc. Date 05.02.2019 Posting Date 31.01.2019 Period 01 Calculate Tax <input type="checkbox"/> Ref.Doc. LT 119 Doc. Currency USD Doc. Hdr Text Adj JE								
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount
1	40	102208	Purdue Pharma L.P.		GEN			932.803,20
2	50	102219	Purdue Wilson NC		GEN			932.803,20

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	102208	Purdue Pharma L.P.		GEN			932.803,20	To adj 227 pymt to 219 - 208 has bank acct
2	50	102219	Purdue Wilson NC		GEN			932.803,20	To adj 227 pymt to 219 - 208 has bank acct

Document Overview - Display									
Doc.Type : SA (G/L account document) Normal document Doc. Number 100061545 Company Code 227 Fiscal Year 2019 Doc. Date 01.02.2019 Posting Date 31.01.2019 Period 01 Calculate Tax <input type="checkbox"/> Ref.Doc. CWS Overall No. 010006154227 19 Doc. Currency USD Doc. Hdr Text CTW227 01282019-01312019									
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	
1	50	100010	Cash Concentration		GEN			78.039,04	FUNDING XFER TO 006301511162509
2	50	100010	Cash Concentration		GEN			3.852,76	FUNDING XFER TO 006301511162509
3	40	100010	Cash Concentration		GEN			932.803,20	INTER-COMPANY SETTLEMENT:DECEMBER 2018 O/B/O PURDU
4	40	100010	Cash Concentration		GEN			275.411,14	CORP PAY
5	40	100010	Cash Concentration		GEN			1.500.000,00	CAPITAL MARKETS CREDIT JPMSCI REDEMPTION DRE0761 re
6	50	100010	Cash Concentration		GEN			26.110,00	FUNDING XFER TO 006301511162509
7	40	100010	Cash Concentration		GEN			1.000.000,00	CAPITAL MARKETS CREDIT JPMSCI REDEMPTION DRE0761 re
8	50	100010	Cash Concentration		GEN			950,00	FUNDING XFER TO 006301511162509
9	40	100040	Chase Control ZBA		GEN			78.039,04	FUNDING XFER TO 006301511162509
10	40	100040	Chase Control ZBA		GEN			3.852,76	FUNDING XFER TO 006301511162509
11	50	100455	Chase Money Market		GEN			1.500.000,00	CAPITAL MARKETS CREDIT JPMSCI REDEMPTION DRE0761 re
12	40	100040	Chase Control ZBA		GEN			26.110,00	FUNDING XFER TO 006301511162509
13	50	100455	Chase Money Market		GEN			1.000.000,00	CAPITAL MARKETS CREDIT JPMSCI REDEMPTION DRE0761 re
14	40	100040	Chase Control ZBA		GEN			950,00	FUNDING XFER TO 006301511162509
15	50	102208	Purdue Pharma L.P.		GEN			932.803,20	
16	50	102250	Rhodes Pharm LP		GEN			275.411,14	

AlixPartners

Exhibit 4: Transfers Between Purdue and Pharmaceutical Research Associates L.P.

Exhibit 4: Transfers from Purdue to Pharmaceutical Research Associates L.P.

- A. Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008
- B. Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013
- C. Transfer from Purdue of its equity interest in Millsaw Realty L.P. to PRA L.P. in 2009
- D. Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014
- E. Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009
- F. Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010
- G. Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010
- H. Transfer from Purdue of its rights to royalty payments from foreign IACs on non-ADF OxyContin to PRA L.P. in 2017
- I. Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017
- J. Transfer from Purdue of all rights to MS Contin to PRA L.P. in 2017

Exhibit 4A: Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008 at a valuation of \$52.3 million

On January 1, 2008, PPLP and PLPAH¹ entered into an assignment and assumption agreement.

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (the "Agreement") effective January 1, 2008 (the "Assignment Date") by and between Purdue Pharma L.P., a Delaware limited partnership ("Assignor"), and PLP Associates Holdings L.P., a Delaware limited partnership ("Assignee");

W I T N E S S E T H :

WHEREAS, Assignor desires to assign to Assignee, and Assignee desires to assume, 100% of the limited partnership interest in Coventry Technologies L.P., a Delaware limited partnership, held by Assignor (the "Partnership Interest"), all upon the terms and conditions set forth herein;

NOW, THEREFORE, in consideration of the promises and mutual covenants set forth herein, the parties hereto agree as follows:

1. Assignment. Assignor does hereby convey, transfer, assign and deliver to Assignee, and Assignee does hereby accept from Assignor, all of Assignor's right, title and interest in and to all of the Partnership Interest, to have and to hold the Partnership Interest hereby contributed, assigned, transferred and conveyed unto Assignee, its successors and assigns, to its and their own use and behalf forever.

Exhibit 4A: Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008 at a valuation of \$52.3 million

On January 1, 2008, Purdue Pharma Inc. ("PPI"), the general partner of PPLP, consented to the transfer of 100% interest in Coventry to PLPAH.

PURDUE PHARMA L.P.

Written Consent of General Partner

The undersigned, Purdue Pharma Inc. ("PPI"), being the General Partner of Purdue Pharma L.P., a Delaware general partnership (the "Partnership"), in accordance with the Purdue Pharma L.P. Amended and Restated Limited Partnership Agreement dated as of January 2, 1997, hereby consents to the taking of the following actions and directs that this consent be filed with the minutes of proceedings of the Partnership:

RESOLVED, that the Partnership be and it hereby is authorized and directed to distribute to PLP Associates Holdings L.P., a Delaware limited partnership ("PLP"), 100 percent of the Partnership's limited partnership interest in Coventry Technologies L.P. ("Coventry"), a Delaware limited partnership (the "Coventry Distribution"); and further

¹In 2010, PLPAH was replaced by Purdue Holdings L.P. (now known as PRA L.P.) as the direct parent entity to PPLP.

Exhibit 4A: Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008 at a valuation of \$52.3 million

Per the 2008 audited financial statements, the equity interest in Coventry stock was transferred at book value of \$52.3 million (\$51.506 million of partners' capital & retained earnings + \$0.822 of accumulated other comprehensive income).

3. Coventry Technologies L.P.

On January 1, 2008, PPLP distributed its ownership interest in Coventry Technologies L.P. and its wholly owned subsidiaries ("Coventry") to PPLP's partners. The carrying value of Coventry's consolidated balance sheet at January 1, 2008 consisted of the following:

	January 1, 2008 <i>(In thousands)</i>
Cash	\$ 5
Inventory	22,882
Property and equipment, net	31,398
Other assets	6,294
Accrued expenses and other liabilities	1,236
Other liabilities	7,015
Partners' capital & retained earnings	51,506
Accumulated other comprehensive income	822

Exhibit 4A: Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008 at a valuation of \$52.3 million

Per internal spreadsheets, PPLP transferred the Coventry equity interest at \$52.3 million based on book value.

Account Number	December 2007	Eliminations	Adjusted
▽ Purdue Balance Sheet - GAAP	\$0		\$ 1,236
▽ Total Assets	\$ 120,997		
▽ Assets	\$ 120,997	\$ 62,531	\$ 60,579
▽ Current Assets	\$ 24,839	\$ 24,839	\$ 22,887
▷ Cash and Cash Equivalents	\$ 5	\$ 5	\$ 5
▷ Accounts Receivable		\$ 0	\$ 0
▷ Due from associates	\$ 1,830	\$ 1,830	
▷ Other Receivables	\$ 0	\$ 0	
▷ Inventories	\$ 22,882	\$ 22,882	
▷ Prepaid and other	\$ 122	\$ 122	
▽ Long Term Assets	\$ 96,158	\$ 37,692	\$ 37,692
▷ Investments Long	\$ 64,760	\$ 6,294	\$ 6,294
▷ Property and Equipment	\$ 31,398	\$ 31,398	\$ 31,398
▷ Intangibles		\$ 0	
▷ Other Assets	\$ 0	\$ 0	
▽ Total Liabilities	-\$ 120,997	-\$ 120,997	-\$ 59,342
▽ Liabilities	-\$ 10,203	-\$ 10,203	-\$ 7,015
▽ Current Liabilities	-\$ 3,189	-\$ 3,189	\$ 0
▷ Accounts Payable	-\$ 1,209	-\$ 1,209	
▷ Accrued Expense	-\$ 1,980	-\$ 1,980	
▷ Due to associated companies	\$ 0	\$ 0	
▽ Long Term Liabilities	-\$ 7,015	-\$ 7,015	-\$ 7,015
▷ Other	-\$ 7,015	-\$ 7,015	
▽ Equity and Retained Earnings	-\$ 110,794	-\$ 52,328	-\$ 52,328
▽ Equity	-\$ 1,072	-\$ 822	-\$ 822
▷ Capital Stock - Common	\$ 0	\$ 0	
▷ Additional Paid In Capital	-\$ 250	-\$ 822	-\$ 822
▷ Minimum Pension	-\$ 822	-\$ 822	
▷ Retained Earnings	-\$ 109,722	\$ 58,216	-\$ 51,506

Exhibit 4A: Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008 at a valuation of \$52.3 million

The non-cash transfer was recognized in PPLP's (SAP company code 208) accounting records. Below is the accounting of the 2008 distribution.¹

Company	Account Number	Account Description	DR	CR
208	107215	Investment in Coventry Technologies		\$ (53,327,669)
208	302040	Dist IRC 1446 W/H Partnership	\$ 53,327,669	
401	107242	Invest-IRC 1446 W/H Partnership		\$ (53,327,669)
401	302032	Capital #32 Distribution BR	\$ 53,327,669	
413	107401	Investment PLP Associates Holdong LP		\$ (53,327,669)
413	302026	Capital #26 Distribution Beacon Company	\$ 26,163,835	
413	302027	Capital #27 Distribution Rosebay	\$ 26,163,835	

208: PPLP

401: PLP

413: BR Holdings Assoc. L.P.

¹PPL Associates Holdings L.P. is a limited partner of Pharmaceutical Research Associates L.P. BR Holdings Associated L.P. is the parent of PPL Associates Holdings L.P.

Exhibit 4A: Transfer from Purdue of its equity interest in Coventry Technologies L.P. to PRA L.P. in 2008 at a valuation of \$52.3 million

These entries appear in SAP as follows:

G/L account document																																																																																																																																																																
Overall No. 0100047678208 08 Doc. Currency USD																																																																																																																																																																
<table border="1"> <thead> <tr> <th>CoCd</th><th>DocumentNo</th><th>Year</th><th>Type</th><th>Doc. Date</th><th>Pstng Date</th><th>Reference</th><th>Crcy</th></tr> <tr> <th>Itm</th><th>PK</th><th>Account</th><th>Account</th><th>short text</th><th>Assignment</th><th>Tx</th><th>Amount Text</th></tr> </thead> <tbody> <tr> <td>208</td><td>100047678</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>1</td><td>50</td><td>107215</td><td>Invest Coventry Tech</td><td>20090113</td><td></td><td>52.327.669,34-</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>2</td><td>40</td><td>302040</td><td>Dist IRC 1446</td><td>20090113</td><td></td><td>52.457.249,34</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>3</td><td>40</td><td>302042</td><td>Dist #42 PP Inc</td><td>20090113</td><td></td><td>130.153,82</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>4</td><td>50</td><td>102301</td><td>Purdue Pharma Inc.</td><td>20090113</td><td></td><td>130.153,82-</td><td></td></tr> <tr> <td>5</td><td>50</td><td>102402</td><td>PLP Assoc Holdings</td><td>20090113</td><td></td><td>129.580,00-</td><td></td></tr> <tr> <td>301</td><td>100000280</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>310</td><td>100000046</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>401</td><td>100000370</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>1</td><td>40</td><td>302032</td><td>Capital #32 Dist BR</td><td>20090113</td><td></td><td>52.327.669,34</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>2</td><td>50</td><td>107242</td><td>Invest-IRC 1446 W/H</td><td>20090113</td><td></td><td>52.327.669,34-</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>402</td><td>100000175</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>410</td><td>100000083</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>412</td><td>100000171</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>413</td><td>100000153</td><td>2008</td><td>SA</td><td>13.01.2009</td><td>31.12.2008</td><td>RC 1208 16</td><td>USD</td></tr> <tr> <td>1</td><td>40</td><td>302026</td><td>Capital #26 Distrib.</td><td>20090113</td><td></td><td>26.163.834,67</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>2</td><td>40</td><td>302027</td><td>Capital #27 Distrib.</td><td>20090113</td><td></td><td>26.163.834,67</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> <tr> <td>3</td><td>50</td><td>107401</td><td>Invest. PLP Asc.Hold</td><td>20090113</td><td></td><td>52.327.669,34-</td><td>Coventry Distribution reconciliation Dec 2008</td></tr> </tbody> </table>	CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy	Itm	PK	Account	Account	short text	Assignment	Tx	Amount Text	208	100047678	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	1	50	107215	Invest Coventry Tech	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008	2	40	302040	Dist IRC 1446	20090113		52.457.249,34	Coventry Distribution reconciliation Dec 2008	3	40	302042	Dist #42 PP Inc	20090113		130.153,82	Coventry Distribution reconciliation Dec 2008	4	50	102301	Purdue Pharma Inc.	20090113		130.153,82-		5	50	102402	PLP Assoc Holdings	20090113		129.580,00-		301	100000280	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	310	100000046	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	401	100000370	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	1	40	302032	Capital #32 Dist BR	20090113		52.327.669,34	Coventry Distribution reconciliation Dec 2008	2	50	107242	Invest-IRC 1446 W/H	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008	402	100000175	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	410	100000083	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	412	100000171	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	413	100000153	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD	1	40	302026	Capital #26 Distrib.	20090113		26.163.834,67	Coventry Distribution reconciliation Dec 2008	2	40	302027	Capital #27 Distrib.	20090113		26.163.834,67	Coventry Distribution reconciliation Dec 2008	3	50	107401	Invest. PLP Asc.Hold	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy																																																																																																																																																									
Itm	PK	Account	Account	short text	Assignment	Tx	Amount Text																																																																																																																																																									
208	100047678	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
1	50	107215	Invest Coventry Tech	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
2	40	302040	Dist IRC 1446	20090113		52.457.249,34	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
3	40	302042	Dist #42 PP Inc	20090113		130.153,82	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
4	50	102301	Purdue Pharma Inc.	20090113		130.153,82-																																																																																																																																																										
5	50	102402	PLP Assoc Holdings	20090113		129.580,00-																																																																																																																																																										
301	100000280	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
310	100000046	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
401	100000370	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
1	40	302032	Capital #32 Dist BR	20090113		52.327.669,34	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
2	50	107242	Invest-IRC 1446 W/H	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
402	100000175	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
410	100000083	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
412	100000171	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
413	100000153	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
1	40	302026	Capital #26 Distrib.	20090113		26.163.834,67	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
2	40	302027	Capital #27 Distrib.	20090113		26.163.834,67	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
3	50	107401	Invest. PLP Asc.Hold	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
208	100047678	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
1	50	107215	Invest Coventry Tech	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
2	40	302040	Dist IRC 1446	20090113		52.457.249,34	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
3	40	302042	Dist #42 PP Inc	20090113		130.153,82	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
4	50	102301	Purdue Pharma Inc.	20090113		130.153,82-																																																																																																																																																										
5	50	102402	PLP Assoc Holdings	20090113		129.580,00-																																																																																																																																																										
301	100000280	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
310	100000046	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
401	100000370	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
1	40	302032	Capital #32 Dist BR	20090113		52.327.669,34	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
2	50	107242	Invest-IRC 1446 W/H	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
402	100000175	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
410	100000083	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
412	100000171	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
413	100000153	2008	SA	13.01.2009	31.12.2008	RC 1208 16	USD																																																																																																																																																									
1	40	302026	Capital #26 Distrib.	20090113		26.163.834,67	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
2	40	302027	Capital #27 Distrib.	20090113		26.163.834,67	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									
3	50	107401	Invest. PLP Asc.Hold	20090113		52.327.669,34-	Coventry Distribution reconciliation Dec 2008																																																																																																																																																									

¹\$118,750 is a transaction between IACs 504 (Terramar) and 550 (ERG). Not within scope.

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

Per a February 12, 2009 Memorandum ("Memorandum"), during 2008-2009, Purdue agreed to purchase 4,000,000 shares of Common Stock of Infinity Pharmaceuticals, Inc. ("Infinity") at a purchase price of \$45 million. In addition, Purdue purchased 2,000,000 shares and warrants for 6,000,000 shares under the Second Closing at a purchase price of \$30 million.

On November 19, 2008, Purdue Pharmaceutical Products L.P. ("3XP")¹ and Purdue Pharma L.P. ("PPLP"), collectively "Purdue", entered into a Securities Purchase Agreement (the "Securities Agreement") with Infinity Pharmaceutical, Inc. ("Infinity"). Under the Securities Agreement, there are to be two separate closings. Under the Initial Closing, Infinity agrees to issue and sell and Purdue agrees to purchase 4 million shares of Common Stock, at a purchase price of \$45 million. Under the Second Closing, Infinity agrees to issue and sell and Purdue agrees to purchase 2 million shares of Common Stock, at a purchase price of \$30 million, and warrants to purchase up to 6 million shares of Common Stock.

¹3XP is a subsidiary of PPLP.

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

In 2008, per Purdue's audited financial statements, PPLP and 3XP purchased 4,000,000 shares of Infinity common stock at \$11.25 per share, which was higher than the market price of \$5.29 per share at the time. This excess amount paid by PPLP and 3XP for Infinity common stock "was recognized as [an] in-process research and development expense in 2008." Purdue transferred these 4,000,000 shares to PRA L.P. in 2008 for no consideration and recognized the transfer on its books and records at the market price of \$5.29 per share.

In connection with the strategic alliance agreements, PPLP and 3XP entered into a securities purchase agreement and line of credit agreement. Under the securities purchase agreement PPLP and 3XP purchased an aggregate of four million shares of Infinity common stock at a purchase price of \$11.25 per share for an aggregate purchase price of \$45 million. The excess of the aggregate amount paid by PPLP and 3XP for the Infinity common stock (\$11.25 per share) over the closing market price on the day before the first equity closing (\$5.29), approximately \$23.8 million, was recognized as in-process research and development expense in 2008.¹

Amount Paid by PPLP	In-Process R&D Expense	Transfer Amount
4,000,000 shares * 11.25 \$/Shr	4,000,000 shares * 5.96 \$/Shr	4,000,000 shares * 5.29 \$/Shr
\$ 45,000,000	\$ 23,840,000	\$ 21,160,000

¹E&Y audited financial statements YE 2009 and 2008.

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

In 2009, per Purdue's audited financial statements, PPLP and 3XP paid \$30 million to Infinity for 2,000,000 shares of Infinity common stock and warrants to purchase an additional 6,000,000 shares (at a strike price of \$15 per share), which was higher than the market price of \$7.27 per share at the time. This excess amount paid by PPLP and 3XP for Infinity common stock was again "recognized as [an] in-process research and development expense in 2009." Purdue transferred these 2,000,000 shares and warrants to PRA L.P. in 2009 for no consideration and recognized the transfer on its books and records at \$11.8 million.

(NOTE: On January 7, 2009 the shareholders of Infinity approved the issuance and sale of \$30 million of common stock and warrants to purchase up to six million additional shares of common stock at \$15 per unit, representing a significant premium over January 6, 2009 closing price of \$7.27 per share.¹

The excess of the aggregate amount paid by PPLP and 3XP for the second closing securities (\$30 million) over the fair market value of these securities (\$5.29 per share for the common stock and approximately \$1.3 million for the warrants) as of the day before the first equity closing, approximately \$18.2 million, was recognized as in-process research and development expense in 2009.²

Amount Paid by PPLP (A)	In-Process R&D Expense Shares (B)	In-Process R&D Expense Warrants (C)	Transfer Amount (D = A-B-C)
2,000,000 shares * 15.00 \$/Shr	2,000,000 shares * 7.73 \$/Shr -	18,200,000 15,460,000	
\$ 30,000,000	\$ 15,460,000	\$ 2,740,000	\$ 11,800,000

¹February 19, 2009 Memorandum of Infinity Pharmaceutical, Inc. Securities Purchase Agreement and Strategic Alliance Agreement

²EY Audited Financial Statement YE 2009-2008 at page 13

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

In November 2008, Purdue entered into an unsecured line of credit agreement with Infinity up to a maximum principal amount of \$50 million.

3. Collaboration Agreement with Infinity Pharmaceuticals, Inc.

In November 2008, PPLP's wholly owned subsidiary, Purdue Pharmaceutical Products L.P. ("3XP"), and an independent associated company entered into a global strategic alliance with Infinity Pharmaceuticals, Inc. ("Infinity"). In connection with the strategic alliance agreements, PPLP and 3XP entered into an unsecured line of credit agreement with Infinity up to an aggregate maximum principal amount of \$50 million, all of which was drawn down by Infinity during 2011. The extension of the line of credit was at an interest rate below Infinity's incremental borrowing rate and represented the transfer of additional value to Infinity in the arrangement. As such, the Companies recorded the fair value of the line of credit in the amount of \$17.3 million as a loan commitment liability on their balance sheet in 2008, which the Companies were amortizing to interest income over the life of the loan arrangement, or 10 years commencing on April 1, 2009.

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

In 2012, Infinity repaid all principal and interest amounts owed through (i) the issuance of 3,520,013 shares of common stock and (ii) an agreement to sell 1,896,552 shares of its common stock to PPLP at \$14.50 per share, which resulted in Purdue owning a total of 5,416,565 shares of Infinity common stock in 2012.

In 2012, PPLP renegotiated its agreement with Infinity. Under the terms of the renegotiated agreement, (a) 3XP would no longer provide research and development funding to Infinity, (b) PPLP agreed to purchase 1,896,552 shares of Infinity common stock for \$14.50 per share and (c) Infinity agreed to issue an additional 3,520,013 shares of common stock to PPLP to repay in full the principal and accrued interest outstanding under the \$50 million line of credit. As a result of the transaction, PPLP recorded other income of \$11.3 million to write off the deferred credit relating to the line of credit and \$13.4 million as a result of the difference in the fair value of the stock received as compared to the combined consideration paid by PPLP and the carrying value of the line of credit extinguished.¹

¹EY Audited Financial Statement YE 2013-2012

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

In 2013, Purdue transferred its 5,416,565 shares of Infinity common stock to PRA L.P. for no consideration and recognized this transfer on its books and records at the market price at the time of \$42.28 per share.

The Companies'
Notes to Combined Financial Statements (continued)
December 31, 2013

3. Collaboration Agreement with Infinity Pharmaceuticals, Inc. (continued)

In 2013, PPLP distributed the entire investment of 5,416,565 shares of Infinity common stock to its partners.¹ The fair value of the stock at the time of the distribution was \$42.48 per share. As a result of this distribution, PPLP realized a gain of \$138.0 million which is included in Other Operating Income, of which \$97.5 million represents the realization of the prior year unrealized gain recorded through other comprehensive income.

¹Per The October 19, 2018 MDL Presentation, partners identified as PRA L.P.

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The \$21.2 million distribution in 2008 was recognized as follows in the 2008 audited financial statements.

The Companies' Combined Statement of Equity

	Common Stock	Additional Paid-in Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Balance at December 31, 2006	\$7	\$1,887	\$(999)	\$ 439,962	\$ 4,262	\$(1,799)	\$ 443,320
Net income	–	–	–	620,113	4,754	–	624,867
Other comprehensive income:							
Adoption of FAS 158, net of tax benefit of \$368	–	–	–	–	–	(4,748)	<u>(4,748)</u>
Total comprehensive income	–	–	–	–	–	–	620,119
Partners' capital distributions:							
Pharma Associates L.P.	–	–	–	(20)	–	–	(20)
Norwell Land Company	–	–	–	(765)	–	–	(765)
Purdue Pharma L.P.	–	–	–	(262,526)	–	–	(262,526)
Balance at December 31, 2007	\$7	\$1,887	\$(999)	\$ 796,764	\$ 9,016	\$(6,547)	\$ 800,128
Net income	–	–	–	1,350,429	1,561	–	1,351,990
Other comprehensive income:							
Employee benefit plans, net of tax benefit of \$2,002	–	–	–	–	–	(64,495)	<u>(64,495)</u>
Currency translation adjustment	–	–	–	–	–	1,598	<u>1,598</u>
Total comprehensive income	–	–	–	–	–	–	1,289,093
Investment contribution:							
Lucien Holdings S.ar.l.	–	–	–	(41,216)	–	(139)	(41,355)
Investment distributions:							
Coventry Technologies LLC	–	–	–	(51,218)	(283)	(822)	(52,323)
Infinity Pharmaceuticals Inc.	–	–	–	(21,160)	–	–	(21,160)
Partners' capital distributions:							
Pharma Associates L.P.	–	–	–	(20)	–	–	(20)
Norwell Land Company	–	–	–	(801)	–	–	(801)
Purdue Pharma L.P.	–	–	–	(1,292,323)	–	–	(1,292,323)
Balance at December 31, 2008	\$7	\$1,887	\$(999)	\$ 740,455	\$ 10,294	\$(70,405)	\$ 681,239

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records. Below is the accounting of the \$21.2 million 2008 distribution.

Company	Account Number	Account Description	DR	CR
208: Purdue Pharma L.P. ³				
401: PLP Assoc Holdings L.P.	208 302040	Dist IRC 1446	\$ 45,000,000	
413: BR Holdings Assoc. LP	208 107950	Investment Infinity		\$ (22,500,000)
	208 102313	Purdue Pharm Prod LP		\$ (22,500,000)
	401 302032	Capital #32 Dist BR	\$ 45,000,000	
	401 107242	Invest-IRC 1446W/H		\$ (45,000,000)
	413 302026	Capital #26 Distribution	\$ 22,500,000	
	413 302027	Capital #27 Distribution	\$ 22,500,000	
	413 107401	Invest. PLP Asc.Hold		\$ (45,000,000)
	208 302040	Dist IRC 1446		\$ (21,613,389)
	208 800000	Misc. Charge/Expense	\$ 10,780,000	
	208 102313	Purdue Pharm Prod LP	\$ 10,780,000	
	401 302032	Capital #32 Dist BR		\$ (21,560,000)
	401 107242	Invest-IRC 1446 W/H	\$ 21,560,000	
	413 302026	Capital #26 Distrib. 20090311		\$ (10,780,000)
	413 302027	Capital #27 Distrib. 20090311		¹ \$ (10,780,000)
	413 107401	Invest. PLP Asc.Hold 20090311	\$ 21,560,000	
	208 302040	Dist IRC 1446		\$ (2,285,646)
	208 800000	Misc. Charge/Expense	\$ 1,140,000	
	208 102313	Purdue Pharm Prod LP	\$ 1,140,000	
	401 302032	Capital #32 Dist BR		\$ (2,280,000)
	401 107242	Invest-IRC 1446 W/H	\$ 2,280,000	
	413 302026	Capital #26 Distribution		\$ (1,140,000)
	413 302027	Capital #27 Distribution		² \$ (1,140,000)
	413 107401	Invest. PLP Asc. Holding LP	\$ 2,280,000	

¹Includes miscellaneous charge to 402 (PLP Associates Holdings Inc.) for \$53,389.44.

²Includes miscellaneous charge to 402 (PLP Associates Holdings Inc.) for \$5,646.01.

³PLP is a limited partner of PRA L.P. BR Holdings Associated L.P. is the parent of PLP

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2008 \$21.2 million transfer of equity through BR Holdings Associated. L.P. (an indirect parent of PPLP – SAP company code 413) and G/L accounts 302026 (equity) and 302027 (equity).

G/L Account * Company Code 413													
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
413	100000157	31.12.2008	23.01.2009	12	2008/12	SA		RC 1208 32	302026	GEN	Infinity Distribution reconciliation Dec 2008	22.500.000,00	USD
413	100000157	31.12.2008	23.01.2009	12	2008/12	SA		RC 1208 32	302027	GEN	Infinity Distribution reconciliation Dec 2008	22.500.000,00	USD
413	100000164	31.12.2008	11.03.2009	12	2008/12	SA		RC 1208 52	302026	GEN	Infinity premium reconciliation Dec 2008	10.780.000,00-	USD
413	100000164	31.12.2008	11.03.2009	12	2008/12	SA		RC 1208 52	302027	GEN	Infinity premium reconciliation Dec 2008	10.780.000,00-	USD
413	100000165	31.12.2008	25.03.2009	12	2008/12	SA		RC 1208 54	302026	GEN	Infinity premium reconciliation Dec 2008	1.140.000,00-	USD
413	100000165	31.12.2008	25.03.2009	12	2008/12	SA		RC 1208 54	302027	GEN	Infinity premium reconciliation Dec 2008	1.140.000,00-	USD
*												21.160.000,00	USD

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2008 \$21.2 million transfer of equity through BR Holdings Assoc. LP (an indirect parent of PPLP – SAP company code 413). Shown below is the initial \$45 million purchase.

G/L account document							
Overall No. 0100048066208 08 Doc. Currency USD							
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy
Itm PK	Account	Account	short text	Assignment	Tx	Amount	Text
208	100048066	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
1	50 107950	Investment	Infinity	20090123		22.500.000,00-	Infinity Distribution reconciliation Dec 2008
2	40 302040	Dist	IRC 1446	20090123		45.000.000,00	Infinity Distribution reconciliation Dec 2008
3	40 302042	Dist	#42 PP Inc	20090123		111.927,82	Infinity Distribution reconciliation Dec 2008
4	50 102301	Purdue	Pharma Inc.	20090123		111.927,82-	
5	50 102313	Purdue	Pharm Prod LP	20090123		22.500.000,00-	
6	50 102402	PLP	Assoc Holdings	20090123		111.434,36-	
7	40 102412	IRC	1446 W/H Partner	20090123		111.434,36	
301	100000289	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
310	100000049	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
313	1000008605	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
401	100000373	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
1	40 302032	Capital	#32 Dist BR	20090123		45.000.000,00	Infinity Distribution reconciliation Dec 2008
2	50 107242	Invest	-IRC 1446 W/H	20090123		45.000.000,00-	Infinity Distribution reconciliation Dec 2008
402	100000180	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
1	50 107412	Invest.	IRC 1446 W/H	20090123		111.434,36-	Infinity Distribution reconciliation Dec 2008
2	40 102208	Purdue	Pharma L.P.	20090123		111.434,36	
410	100000084	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
412	100000176	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
413	100000157	2008	SA	23.01.2009	31.12.2008	RC 1208 32	USD
1	40 302026	Capital	#26 Distrib.	20090123		22.500.000,00	Infinity Distribution reconciliation Dec 2008
2	40 302027	Capital	#27 Distrib.	20090123		22.500.000,00	Infinity Distribution reconciliation Dec 2008
3	50 107401	Invest.	PLP Asc.Hold	20090123		45.000.000,00-	Infinity Distribution reconciliation Dec 2008

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2008 \$21.2 million transfer of equity through BR Holdings Assoc. LP (an indirect parent of PPLP – SAP company code 413). Shown below is the first of two adjustments for in process R&D expense as explained in previous slides.

G/L account document							
Overall No. 0100050236208 08 Doc. Currency USD							
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date Reference	Crcy	
Itm	PK	Account	Account	short text	Assignment	Tx	Amount Text
1	50	302042	Dist #42	PP Inc	20090311	53.625,86-	Infinity premium reconciliation Dec 2008
2	50	302040	Dist	IRC 1446	20090311	21.613.389,44 ¹	Infinity premium reconciliation Dec 2008
3	40	800000	Misc. Charge/Expense		20090311	10.780.000,00	Infinity premium reconciliation Dec 2008
4	40	102301	Purdue Pharma Inc.		20090311	53.625,86	
5	40	102313	Purdue Pharm Prod LP		20090311	10.780.000,00	
6	40	102402	PLP Assoc Holdings		20090311	53.389,44	
301	100000311	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
310	100000054	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
313	100008927	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
401	100000393	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
1	50	302032	Capital #32	Dist BR	20090311	21.560.000,00-	Infinity premium reconciliation Dec 2008
2	40	107242	Invest-IRC	1446 W/H	20090311	21.560.000,00	Infinity premium reconciliation Dec 2008
402	100000190	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
1	40	107412	Invest.	IRC 1446 W/H	20090311	53.389,44	Infinity premium reconciliation Dec 2008
2	50	102208	Purdue Pharma L.P.		20090311	53.389,44-	
410	100000090	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
412	100000190	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
413	100000164	2008	SA	11.03.2009	31.12.2008	RC 1208 52	USD
1	50	302026	Capital #26	Distrib.	20090311	10.780.000,00-	Infinity premium reconciliation Dec 2008
2	50	302027	Capital #27	Distrib.	20090311	10.780.000,00-	Infinity premium reconciliation Dec 2008
3	40	107401	Invest.	PLP Asc.Hold	20090311	21.560.000,00	Infinity premium reconciliation Dec 2008

¹Includes miscellaneous charge to 402 (PLP Associates Holdings Inc.) for \$53,389.44

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2008 \$21.2 million transfer of equity through BR Holdings Assoc. LP (an indirect parent of PPLP – SAP company code 413). Shown below is the second adjustment for in process R&D expense as explained in previous slides.

G/L account document						
Overall No. 0100050583208 08 Doc. Currency USD						
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference
Itm	PK	Account	Account	short text	Assignment	Tx
						Amount Text
208	100050583	2008	SA	25.03.2009	31.12.2008	RC 1208 54
1 50	302042	Dist #42	PP Inc	20090325		5.671,01- Infinity premium reconciliation Dec 2008
2 50	302040	Dist	IRC 1446	20090325		2.285.646,01- ¹ Infinity premium reconciliation Dec 2008
3 40	800000	Misc.	Charge/Expense	20090325		1.140.000,00 Infinity premium reconciliation Dec 2008
4 40	102301	Purdue	Pharma Inc.	20090325		5.671,01
5 40	102313	Purdue	Pharm Prod LP	20090325		1.140.000,00
6 40	102402	PLP Assoc	Holdings	20090325		5.646,01
301	100000314	2008	SA	25.03.2009	31.12.2008	RC 1208 54
310	100000055	2008	SA	25.03.2009	31.12.2008	RC 1208 54
313	100008931	2008	SA	25.03.2009	31.12.2008	RC 1208 54
401	100000395	2008	SA	25.03.2009	31.12.2008	RC 1208 54
1 50	302032	Capital	#32 Dist	BR	20090325	2.280.000,00- Infinity premium reconciliation Dec 2008
2 40	107242	Invest-IRC	1446	W/H	20090325	2.280.000,00 Infinity premium reconciliation Dec 2008
402	100000193	2008	SA	25.03.2009	31.12.2008	RC 1208 54
1 40	107412	Invest.	IRC 1446	W/H	20090325	5.646,01 Infinity premium reconciliation Dec 2008
2 50	102208	Purdue	Pharma L.P.		20090325	5.646,01-
410	100000091	2008	SA	25.03.2009	31.12.2008	RC 1208 54
412	100000193	2008	SA	25.03.2009	31.12.2008	RC 1208 54
413	100000165	2008	SA	25.03.2009	31.12.2008	RC 1208 54
1 50	302026	Capital	#26	Distrib.	20090325	1.140.000,00- Infinity premium reconciliation Dec 2008
2 50	302027	Capital	#27	Distrib.	20090325	1.140.000,00- Infinity premium reconciliation Dec 2008
3 40	107401	Invest.	PLP	Asc.Hold	20090325	2.280.000,00 Infinity premium reconciliation Dec 2008

¹Includes miscellaneous charge to 402 (PLP Associates Holdings Inc.) for \$5,646.01

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The \$11.8 million distribution in 2009 was recognized as follows in PPLP's 2009 audited financial statements.

The Companies' Combined Statement of Equity

	Common Stock	Additional Paid-in Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Balance at December 31, 2007	\$7	\$1,887	\$(999)	\$ 796,764	\$ 9,016	\$(6,547)	\$ 800,128
Net income	–	–	–	1,350,429	1,561	–	1,351,990
Other comprehensive income:							
Employee benefit plans, net of tax benefit of \$2,002	–	–	–	–	–	(64,495)	(64,495)
Currency translation adjustment	–	–	–	–	–	1,598	1,598
Total comprehensive income	–	–	–	–	–		1,289,093
Investment contribution:							
Lucien Holdings S.ar.l.	–	–	–	(41,216)	–	(139)	(41,355)
Investment distributions:							
Coventry Technologies L.P.	–	–	–	(51,218)	(283)	(822)	(52,333)
Infinity Pharmaceuticals Inc.	–	–	–	(21,160)	–	–	(21,160)
Partners' capital distributions:							
Pharma Associates L.P.	–	–	–	(20)	–	–	(20)
Norwell Land Company	–	–	–	(801)	–	–	(801)
Purdue Pharma L.P.	–	–	–	(1,292,323)	–	–	(1,292,323)
Balance at December 31, 2008	\$7	\$1,887	\$(999)	\$740,455	\$10,294	\$(70,405)	\$ 681,239
Deconsolidation of Purdue Pharma Inc.	(1)	(499)	–	–	(573)	–	(1,073)
Deconsolidation of Millsaw Realty Inc.	(1)	–	–	–	(14)	–	(15)
Net income	–	–	–	1,576,714	4,756	–	1,581,470
Other comprehensive income:							
Employee benefit plans, net of tax of \$227	–	–	–	–	–	(9,525)	(9,525)
Currency translation adjustment	–	–	–	–	–	3,005	3,005
Total comprehensive income	–	–	–	–	–	–	1,574,950
Investment distributions:							
Millsaw Realty L.P.	–	–	–	(7,412)	–	–	(7,412)
Infinity Pharmaceuticals Inc.	–	–	–	(11,830)	–	–	(11,830)
Other	–	–	–	(36,090)	–	–	(36,090)
Partners' capital contributions:							
Purdue Pharma L.P.	–	–	–	1,186	–	–	1,186
Partners' capital distributions:							
Pharma Associates L.P.	–	–	–	(20)	–	–	(20)
Norwell Land Company	–	–	–	(742)	–	–	(742)
Purdue Pharma L.P.	–	–	–	(1,609,865)	–	–	(1,609,865)
Balance at December 31, 2009	\$5	\$1,388	\$(999)	\$652,396	\$14,463	\$(76,925)	\$ 590,328

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records. Below is the accounting of the \$11.8 million 2009 distribution.

Company	Account Number	Account Description	DR	CR
208: Purdue Pharma L.P.	208 302044	Dist #44 PLPAH LP	\$ 30,000,000	
401: PLP Assoc Holdings L.P.	208 107950	Investment Infinity		\$ (15,000,000)
413: BR Holdings Assoc. LP	208 102313	Purdue Pharm Prod LP		(15,000,000)
	401 302032	Capital #32 Dist BR	39,012,199 ¹	
	401 107204	Invest - PPLP		(39,012,199)
	413 107401	Invest. PLP Asc.Hold		(39,012,199)
	413 302026	Capital #26 Distribution	19,506,099	
	413 302027	Capital #27 Distribution	19,506,099	
<hr/>				
	208 302044	Dist #44 PLPAH LP	\$ 18,170,000	
	208 800000	Misc. Charge/Expense		\$ (18,170,000)
	401 302032	Capital #32 Dist BR	18,170,000	
	401 107204	Invest - PPLP		(18,170,000)
	413 302026	Capital #26 Distrib. 20100328	9,085,000	
	413 302027	Capital #27 Distrib. 20100328	9,085,000	
	413 107401	Invest. PLP Asc.Hold 20100328		(18,170,000)

¹This transfer includes a \$10 million distribution of Novelos stock from Purdue to PRA L.P. in 2009, which was partially offset by miscellaneous NJ Refunds/Interest in the amount of \$987,802.22 (\$10,000,000 - \$987,801.22 = \$9,012,198.78).

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2009 \$11.8 million transfer of equity through PPLP's (SAP company code 208) G/L account 302044 (equity).

G/L Account Company Code		302044 Distribution #44 PLP Assoc. Holdings LP											
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr
<input checked="" type="checkbox"/>	208	100050035	28.02.2009	04.03.2009	2	2009/02	SA	RC 0209 03	302044	GEN	Infinity Distribution	30.000.000,00	USD
<input type="checkbox"/>	208	100052251	31.05.2009	02.06.2009	5	2009/05	SA	KEC 0509 3	302044	GEN	Infinity Adj	18.170.000,00-	USD
*												11.830.000,00	USD

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2009 \$11.8 million transfer of equity through BR Holdings Assoc. LP (an indirect parent of PPLP – SAP company code 413). Shown below is the original \$30 million purchase.

G/L account document						
Overall No. 0100050035208 09 Doc. Currency USD						
CoCd DocumentNo Year Type Doc. Date Pstng Date Reference Crcy						
Itm PK	Account	Account	short text	Assignment	Tx	Amount Text
208	100050035	2009	SA	04.03.2009	28.02.2009 RC 0209 03	USD
1	40 302044	Dist #44	PLPAH LP	20090304	30.000.000,00	Infinity Distribution
2	50 107950	Investment	Infinity	20090304	15.000.000,00-	Infinity Distribution
3	40 302043	Dist #43	PLPAH Inc	20090304	74.289,57	Infinity Distribution
4	40 302042	Dist #42	PP Inc	20090304	74.618,55	Infinity Distribution
5	40 302044	Dist #44	PLPAH LP	20090304	10.000.000,00	Novelos Distribution
6	50 107955	Investment	Novelos	20090304	10.000.000,00-	Novelos Distribution
7	40 302043	Dist #43	PLPAH Inc	20090304	24.763,19	Novelos Distribution
8	40 302042	Dist #42	PP Inc	20090304	24.872,85	Novelos Distribution
9	40 302040	Dist	IRC 1446	20090304	961.731,70	NJ Refund
10	50 302044	Dist #44	PLPAH LP	20090304	961.731,70-	NJ Refund
11	50 302043	Dist #43	PLPAH Inc	20090304	2.381,55-	NJ Refund
12	50 302042	Dist #42	PP Inc	20090304	2.392,10-	NJ Refund
13	40 302040	Dist	IRC 1446	20090304	25.268,30	NJ Refund - Interest
14	50 302044	Dist #44	PLPAH LP	20090304	25.268,30-	NJ Refund - Interest
15	50 302043	Dist #43	PLPAH Inc	20090304	62,57-	NJ Refund - Interest
16	50 302042	Dist #42	PP Inc	20090304	62,85-	NJ Refund - Interest
17	50 302044	Dist #44	PLPAH LP	20090304	801,22-	NC Refund
18	50 302043	Dist #43	PLPAH Inc	20090304	1,98-	NC Refund
19	50 302042	Dist #42	PP Inc	20090304	1,99-	NC Refund
20	50 102301	Purdue	Pharma Inc.	20090304	97.034,46-	
21	50 102313	Purdue	Pharm Prod LF	20090304	15.000.000,00-	
22	50 102402	PLP	Assoc Holdings	20090304	96.606,66-	
23	40 102412	IRC 1446	W/H Partner	20090304	801,22	
401 100000388 2009 SA 04.03.2009 28.02.2009 RC 0209 03 USD						
1	50 107204	Invest	- PPLP	20090304	39.012.198,78-	February Distributions
2	40 302032	Capital	#32 Dist BR	20090304	39.012.198,78	February Distributions
413 100000162 2009 SA 04.03.2009 28.02.2009 RC 0209 03 USD						
1	40 302026	Capital	#26 Distrib.	20090304	19.506.099,39	February Distributions
2	40 302027	Capital	#27 Distrib.	20090304	19.506.099,39	February Distributions
3	50 107401	Invest.	PLP Asc.Hold	20090304	39.012.198,78-	February Distributions

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2009 \$11.8 million transfer of equity through BR Holdings Associated L.P. (an indirect parent of PPLP – SAP company code 413). Shown below is the adjustment for in-process R&D expense as explained in previous slides.

G/L account document							
Overall No. 0100065869208 09 Doc. Currency USD							
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy
							Amount
Itm	PK Account	Account	short text	Assignment	Tx		Text
2 50 800000		Misc. Charge/Expense	20100328			18.170.000,00-	To adjust 2009 equity distributions
3 40 302043		Dist #43 PLPAH Inc	20100328			44.994,72	To adjust 2009 equity distributions
4 50 102402		PLP Assoc Holdings	20100328			44.994,72-	To adjust 2009 equity distributions
5 40 302042		Dist #42 PP Inc	20100328			45.193,97	To adjust 2009 equity distributions
6 50 102301		Purdue Pharma Inc.	20100328			45.193,97-	To adjust 2009 equity distributions
301 100000480	2009 SA	28.03.2010 31.12.2009	KEC 1209 28			USD	
401 100000578	2009 SA	28.03.2010 31.12.2009	KEC 1209 28			USD	
1 50 107204	Invest - PPLP	20100328				18.170.000,00-	To adjust 2009 equity distributions
2 40 302032	Capital #32 Dist BR	20100328				18.170.000,00	To adjust 2009 equity distributions
402 100000315	2009 SA	28.03.2010 31.12.2009	KEC 1209 28			USD	
410 100000163	2009 SA	28.03.2010 31.12.2009	KEC 1209 28			USD	
413 100000251	2009 SA	28.03.2010 31.12.2009	KEC 1209 28			USD	
1 40 302026	Capital #26 Distrib.	20100328				9.085.000,00	To adjust 2009 equity distributions
2 40 302027	Capital #27 Distrib.	20100328				9.085.000,00	To adjust 2009 equity distributions
3 50 107401	Invest. PLP Asc.Hold	20100328				18.170.000,00-	To adjust 2009 equity distributions

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The 2013 transfer of stock was valued as the sum of the 2012 shares acquired times the publicly available share price ($5,416,565 * \$42.48/\text{Shr} = \$230,095,681$). Per the audited financial statements:

The Companies'
Notes to Combined Financial Statements (continued)
December 31, 2013

3. Collaboration Agreement with Infinity Pharmaceuticals, Inc. (continued)

In 2013, PPLP distributed the entire investment of 5,416,565 shares of Infinity common stock to its partners.¹ The fair value of the stock at the time of the distribution was \$42.48 per share. As a result of this distribution, PPLP realized a gain of \$138.0 million which is included in Other Operating Income, of which \$97.5 million represents the realization of the prior year unrealized gain recorded through other comprehensive income.

¹Per the October 19, 2018 MDL Presentation, partners are identified as PRA L.P.

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records. Below is the accounting of the \$230 million 2013 distribution.

Company	Account Number	Account Description	DR	CR
208: Purdue Pharma L.P.	103070	Marketable Security		\$ (230,095,681)
401: PLP Assoc Holdings L.P.	302045	Dist #45 PH LP	\$ 230,095,681	
413: BR Holdings Assoc. LP	102416	Purdue Holdings LP		\$ (230,095,681)
416: Pharmaceutical Research Associates L.P.	102413	BR Holdings Assoc LP	\$ 216,662,600	
	102416	Purdue Holdings LP	\$ 13,433,081	
401	107416	Invest - PH LP		\$ (216,662,600)
401	102416	Purdue Holdings LP	\$ 216,662,600	
401	302032	Capital #32 Dist BR	\$ 216,662,600	
401	102413	BR Holdings Assoc LP		\$ (216,662,600)
413	102401	PLP Assoc Holdings	\$ 216,662,600	
413	102208	Purdue Pharma L.P.		\$ (216,662,600)
413	302026	Capital #26 Distribution	\$ 108,331,300	
413	302027	Capital #27 Distribution	\$ 108,331,300	
413	102208	Purdue Pharma L.P.		\$ (216,662,600)
416	103070	Marketable Security	\$ 13,433,081	
416	102208	Purdue Pharma L.P.		\$ (13,433,081)
416	302044	Dist #44 PLPAH LP	\$ 216,662,600	
416	102401	PLP Assoc Holdings		\$ (216,662,600)
416	102208	Purdue Pharma L.P.	\$ 230,095,681	
416	107204	Invest - PPLP		\$ (230,095,681)

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records. Below is the accounting of the \$230 million 2013 distribution.

	Company	Account Number	Account Description	DR	CR
208: Purdue Pharma L.P.	208	103070	Marketable Security		\$ (230,095,681)
401: PLP Assoc Holdings L.P.	208	302045	Dist #45 PH LP	\$ 230,095,681	
413: BR Holdings Assoc. LP	208	102416	Purdue Holdings LP		\$ (230,095,681)
416: Pharmaceutical Research Associates L.P.	208	102413	BR Holdings Assoc LP	\$ 216,662,600	
	208	102416	Purdue Holdings LP	\$ 13,433,081	
	401	17416	Invest - PH LP		\$ (216,662,600)
	401	102416	Purdue Holdings LP	\$ 216,662,600	
	401	302032	Capital #32 Dist BR	\$ 216,662,600	
	401	102413	BR Holdings Assoc LP		\$ (216,662,600)
	413	102401	PLP Assoc Holdings	\$ 216,662,600	
	413	107401	Invest. PLP Asc. Hold		\$ (216,662,600)
	413	302026	Capital #26 Distribution	\$ 108,331,300	
	413	302027	Capital #27 Distribution	\$ 108,331,300	
	413	102208	Purdue Pharma L.P.		\$ (216,662,600)
	416	103070	Marketable Security	\$ 13,433,081	
	416	102208	Purdue Pharma L.P.		\$ (13,433,081)
	416	302044	Dist #44 PLPAH LP	\$ 216,662,600	
	416	102401	PLP Assoc Holdings		\$ (216,662,600)
	416	102208	Purdue Pharma L.P.	\$ 230,095,681	
	416	107204	Invest - PPLP		\$ (230,095,681)

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2013 \$230.1 million transfer of equity through PPLP's (SAP company code 208) G/L accounts 302045 (equity) and 103070 (other receivables).

Doc.Type : SA (G/L account document) Normal document										
Doc. Number	100124958	Company Code	208	Fiscal Year	2013	Doc. Date	12.08.2013	Posting Date	30.04.2013	Period
Calculate Tax	<input type="checkbox"/>									
Ref.Doc.	RC 0413 37	Overall No.	0100124958208 13							
Doc. Currency	USD									
Doc. Hdr Text	Infinity									

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	103070	Marketable Security		GEN			32.445.224,35-	Fair Value Adjustment 04.2013
2	40	330007	Unreal Gain/Loss Inv		GEN			32.445.224,35	Fair Value Adjustment 04.2013
3	50	700090	Gain On Investments	9000208	GEN			138.014.076,20-	Realize Gain
4	40	330007	Unreal Gain/Loss Inv		GEN			138.014.076,20	Realize Gain
5	50	103070	Marketable Security		GEN			230.095.681,20-	Infinity Distribution
6	40	302045	Dist #45 PH LP		GEN			230.095.681,20	Infinity Distribution
7	50	102416	Purdue Holdings LP		GEN			230.095.681,20	Infinity Distribution
8	40	102413	BR Holdings Assoc LP		GEN			216.662.600,00	
9	40	102416	Purdue Holdings LP		GEN			13.433.081,20	

Exhibit 4B: Transfer from Purdue of its stock in Infinity Pharmaceuticals, Inc. to PRA L.P. in 2008, 2009, and 2013 at a valuation of \$263.1 million

SAP contains support for the 2013 \$230.1 million transfer of equity to PRA L.P. (SAP company code 416).

G/L account document																																																																																																																																																																																																																																																																																								
Overall No. 0100124958208 13 Doc. Currency USD																																																																																																																																																																																																																																																																																								
<table border="1"> <thead> <tr> <th>CoCd</th><th>DocumentNo</th><th>Year</th><th>Type</th><th>Doc. Date</th><th>Pstng Date</th><th>Reference</th><th>Crcy</th><th colspan="2"></th></tr> <tr> <th>Itm PK</th><th>Account</th><th>Account</th><th>short text</th><th>Assignment</th><th>Tx</th><th>Amount</th><th>Text</th><th colspan="2"></th></tr> </thead> <tbody> <tr> <td>208</td><td>100124958</td><td>2013</td><td>SA</td><td>12.08.2013</td><td>30.04.2013</td><td>RC 0413 37</td><td>USD</td><td colspan="2"></td></tr> <tr> <td>5</td><td>50 103070</td><td>Marketable Security</td><td></td><td>20130812</td><td></td><td>230.095.681,20-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>6</td><td>40 302045</td><td>Dist #45 PH LP</td><td></td><td>20130812</td><td></td><td>230.095.681,20-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>7</td><td>50 102416</td><td>Purdue Holdings LP</td><td></td><td>20130812</td><td></td><td>230.095.681,20-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>8</td><td>40 102413</td><td>BR Holdings Assoc LP</td><td></td><td>20130812</td><td></td><td>216.662.600,00</td><td></td><td colspan="2"></td></tr> <tr> <td>9</td><td>40 102416</td><td>Purdue Holdings LP</td><td></td><td>20130812</td><td></td><td>13.433.081,20</td><td></td><td colspan="2"></td></tr> <tr> <td>301</td><td>100001001</td><td>2013</td><td>SA</td><td>12.08.2013</td><td>30.04.2013</td><td>RC 0413 37</td><td>USD</td><td colspan="2"></td></tr> <tr> <td>401</td><td>100000935</td><td>2013</td><td>SA</td><td>12.08.2013</td><td>30.04.2013</td><td>RC 0413 37</td><td>USD</td><td colspan="2"></td></tr> <tr> <td>1</td><td>50 107416</td><td>Invest - PH LP</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>2</td><td>40 102416</td><td>Purdue Holdings LP</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>3</td><td>40 302032</td><td>Capital #32 Dist BR</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>4</td><td>50 102413</td><td>BR Holdings Assoc LP</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>413</td><td>100000599</td><td>2013</td><td>SA</td><td>12.08.2013</td><td>30.04.2013</td><td>RC 0413 37</td><td>USD</td><td colspan="2"></td></tr> <tr> <td>1</td><td>40 102401</td><td>PLP Assoc Holdings</td><td></td><td>20130812</td><td></td><td>216.662.600,00</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>2</td><td>50 107401</td><td>Invest. PLP Asc.Hold</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>3</td><td>40 302026</td><td>Capital #26 Distrib.</td><td></td><td>20130812</td><td></td><td>108.331.300,00</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>4</td><td>40 302027</td><td>Capital #27 Distrib.</td><td></td><td>20130812</td><td></td><td>108.331.300,00</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>5</td><td>50 102208</td><td>Purdue Pharma L.P.</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td></td><td colspan="2"></td></tr> <tr> <td>416</td><td>100000347</td><td>2013</td><td>SA</td><td>12.08.2013</td><td>30.04.2013</td><td>RC 0413 37</td><td>USD</td><td colspan="2"></td></tr> <tr> <td>5</td><td>40 103070</td><td>Marketable Security</td><td></td><td>20130812</td><td></td><td>13.433.081,20</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>8</td><td>40 302044</td><td>Dist #44 PLPAP LP</td><td></td><td>20130812</td><td></td><td>216.662.600,00</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>9</td><td>50 102401</td><td>PLP Assoc Holdings</td><td></td><td>20130812</td><td></td><td>216.662.600,00-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>12</td><td>40 102208</td><td>Purdue Pharma L.P.</td><td></td><td>20130812</td><td></td><td>230.095.681,20-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>13</td><td>50 107204</td><td>Invest - PPLP</td><td></td><td>20130812</td><td></td><td>230.095.681,20-</td><td>Infinity Distribution</td><td colspan="2"></td></tr> <tr> <td>14</td><td>50 102208</td><td>Purdue Pharma L.P.</td><td></td><td>20130812</td><td></td><td>13.433.081,20-</td><td></td><td colspan="2"></td></tr> </tbody> </table>	CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy			Itm PK	Account	Account	short text	Assignment	Tx	Amount	Text			208	100124958	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD			5	50 103070	Marketable Security		20130812		230.095.681,20-	Infinity Distribution			6	40 302045	Dist #45 PH LP		20130812		230.095.681,20-	Infinity Distribution			7	50 102416	Purdue Holdings LP		20130812		230.095.681,20-	Infinity Distribution			8	40 102413	BR Holdings Assoc LP		20130812		216.662.600,00				9	40 102416	Purdue Holdings LP		20130812		13.433.081,20				301	100001001	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD			401	100000935	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD			1	50 107416	Invest - PH LP		20130812		216.662.600,00-	Infinity Distribution			2	40 102416	Purdue Holdings LP		20130812		216.662.600,00-	Infinity Distribution			3	40 302032	Capital #32 Dist BR		20130812		216.662.600,00-	Infinity Distribution			4	50 102413	BR Holdings Assoc LP		20130812		216.662.600,00-	Infinity Distribution			413	100000599	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD			1	40 102401	PLP Assoc Holdings		20130812		216.662.600,00	Infinity Distribution			2	50 107401	Invest. PLP Asc.Hold		20130812		216.662.600,00-	Infinity Distribution			3	40 302026	Capital #26 Distrib.		20130812		108.331.300,00	Infinity Distribution			4	40 302027	Capital #27 Distrib.		20130812		108.331.300,00	Infinity Distribution			5	50 102208	Purdue Pharma L.P.		20130812		216.662.600,00-				416	100000347	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD			5	40 103070	Marketable Security		20130812		13.433.081,20	Infinity Distribution			8	40 302044	Dist #44 PLPAP LP		20130812		216.662.600,00	Infinity Distribution			9	50 102401	PLP Assoc Holdings		20130812		216.662.600,00-	Infinity Distribution			12	40 102208	Purdue Pharma L.P.		20130812		230.095.681,20-	Infinity Distribution			13	50 107204	Invest - PPLP		20130812		230.095.681,20-	Infinity Distribution			14	50 102208	Purdue Pharma L.P.		20130812		13.433.081,20-													
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy																																																																																																																																																																																																																																																																																	
Itm PK	Account	Account	short text	Assignment	Tx	Amount	Text																																																																																																																																																																																																																																																																																	
208	100124958	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD																																																																																																																																																																																																																																																																																	
5	50 103070	Marketable Security		20130812		230.095.681,20-	Infinity Distribution																																																																																																																																																																																																																																																																																	
6	40 302045	Dist #45 PH LP		20130812		230.095.681,20-	Infinity Distribution																																																																																																																																																																																																																																																																																	
7	50 102416	Purdue Holdings LP		20130812		230.095.681,20-	Infinity Distribution																																																																																																																																																																																																																																																																																	
8	40 102413	BR Holdings Assoc LP		20130812		216.662.600,00																																																																																																																																																																																																																																																																																		
9	40 102416	Purdue Holdings LP		20130812		13.433.081,20																																																																																																																																																																																																																																																																																		
301	100001001	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD																																																																																																																																																																																																																																																																																	
401	100000935	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD																																																																																																																																																																																																																																																																																	
1	50 107416	Invest - PH LP		20130812		216.662.600,00-	Infinity Distribution																																																																																																																																																																																																																																																																																	
2	40 102416	Purdue Holdings LP		20130812		216.662.600,00-	Infinity Distribution																																																																																																																																																																																																																																																																																	
3	40 302032	Capital #32 Dist BR		20130812		216.662.600,00-	Infinity Distribution																																																																																																																																																																																																																																																																																	
4	50 102413	BR Holdings Assoc LP		20130812		216.662.600,00-	Infinity Distribution																																																																																																																																																																																																																																																																																	
413	100000599	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD																																																																																																																																																																																																																																																																																	
1	40 102401	PLP Assoc Holdings		20130812		216.662.600,00	Infinity Distribution																																																																																																																																																																																																																																																																																	
2	50 107401	Invest. PLP Asc.Hold		20130812		216.662.600,00-	Infinity Distribution																																																																																																																																																																																																																																																																																	
3	40 302026	Capital #26 Distrib.		20130812		108.331.300,00	Infinity Distribution																																																																																																																																																																																																																																																																																	
4	40 302027	Capital #27 Distrib.		20130812		108.331.300,00	Infinity Distribution																																																																																																																																																																																																																																																																																	
5	50 102208	Purdue Pharma L.P.		20130812		216.662.600,00-																																																																																																																																																																																																																																																																																		
416	100000347	2013	SA	12.08.2013	30.04.2013	RC 0413 37	USD																																																																																																																																																																																																																																																																																	
5	40 103070	Marketable Security		20130812		13.433.081,20	Infinity Distribution																																																																																																																																																																																																																																																																																	
8	40 302044	Dist #44 PLPAP LP		20130812		216.662.600,00	Infinity Distribution																																																																																																																																																																																																																																																																																	
9	50 102401	PLP Assoc Holdings		20130812		216.662.600,00-	Infinity Distribution																																																																																																																																																																																																																																																																																	
12	40 102208	Purdue Pharma L.P.		20130812		230.095.681,20-	Infinity Distribution																																																																																																																																																																																																																																																																																	
13	50 107204	Invest - PPLP		20130812		230.095.681,20-	Infinity Distribution																																																																																																																																																																																																																																																																																	
14	50 102208	Purdue Pharma L.P.		20130812		13.433.081,20-																																																																																																																																																																																																																																																																																		

Exhibit 4C: Transfer from Purdue of its equity interest in Millsaw Realty L.P. to PRA L.P. in 2009 at a valuation of \$7.4 million

On January 1, 2009, PPLP and PLPAH entered into an assignment and assumption agreement.

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (the "Agreement") effective January 1, 2009 (the "Assignment Date") by and between Purdue Pharma L.P., a Delaware limited partnership ("Assignor"), and PLP Associates Holdings L.P., a Delaware limited partnership ("Assignee");

WITNESSETH:

WHEREAS, Assignor desires to assign to Assignee, and Assignee desires to assume, 100% of the limited partnership interest in Millsaw Realty L.P., a Delaware limited partnership, held by Assignor (the "Partnership Interest"), all upon the terms and conditions set forth herein;

NOW, THEREFORE, in consideration of the promises and mutual covenants set forth herein, the parties hereto agree as follows:

1. Assignment. Assignor does hereby convey, transfer, assign and deliver to Assignee, and Assignee does hereby accept from Assignor, all of Assignor's right, title and interest in and to all of the Partnership Interest, to have and to hold the Partnership Interest hereby conveyed, transferred, assigned and delivered unto Assignee, its successors and assigns, to its and their own use and behalf forever.

Exhibit 4C: Transfer from Purdue of its equity interest in Millsaw Realty L.P. to PRA L.P. in 2009 at a valuation of \$7.4 million

On January 1, 2009, PPI consented to the transfer of 100% interest in Millsaw Realty L.P. to PLPAH.

PURDUE PHARMA L.P.

Written Consent of General Partner

The undersigned, Purdue Pharma Inc. ("PPI"), being the General Partner of Purdue Pharma L.P., a Delaware general partnership (the "Partnership"), in accordance with the Purdue Pharma L.P. Amended and Restated Limited Partnership Agreement dated as of January 2, 1997, hereby consents to the taking of the following actions and directs that this consent be filed with the minutes of proceedings of the Partnership:

RESOLVED, that the Partnership be and it hereby is authorized and directed to distribute to PLP Associates Holdings L.P, a Delaware limited partnership ("PLP"), 100 percent of the Partnership's limited partnership interest in Millsaw Realty L.P. ("Millsaw"), a Delaware limited partnership (the "Millsaw Distribution"); and further

RESOLVED, that, in connection with the Millsaw Distribution, the Assignment and Assumption Agreement by and between the Partnership and PLP (the "Assignment Agreement") in the form presented to PPI be and it hereby is approved; and further

Exhibit 4C: Transfer from Purdue of its equity interest in Millsaw Realty L.P. to PRA L.P. in 2009 at a valuation of \$7.4 million

Per the 2009 audited financial statements, Purdue transferred the equity interest at its book value of \$7.4 million.

The Companies' Combined Statement of Equity

	Common Stock	Additional Paid-in Capital	Common Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Balance at December 31, 2007	\$7	\$1,887	(\$999)	\$ 796,764	\$ 9,016	(\$6,547)	\$ 800,128
Net income	—	—	—	1,350,429	1,561	—	1,351,990
Other comprehensive income:							
Employee benefit plans, net of tax benefit of \$2,002	—	—	—	—	—	(64,495)	(64,495)
Currency translation adjustment	—	—	—	—	—	1,598	1,598
Total comprehensive income							1,289,093
Investment contribution:							
Lucien Holdings S.ar1.	—	—	—	(41,216)	—	(139)	(41,355)
Investment distributions:							
Coventry Technologies L.P.	—	—	—	(51,218)	(283)	(822)	(52,323)
Infinity Pharmaceuticals Inc.	—	—	—	(21,160)	—	—	(21,160)
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(20)	—	—	(20)
Norwell Land Company	—	—	—	(801)	—	—	(801)
Purdue Pharma L.P.	—	—	—	(1,292,323)	—	—	(1,292,323)
Balance at December 31, 2008	\$7	\$1,887	(\$999)	\$740,455	\$10,294	(\$70,405)	\$ 681,239
Deconsolidation of Purdue Pharma Inc.	(1)	(499)	—	—	(573)	—	(1,073)
Deconsolidation of Millsaw Realty Inc.	(1)	—	—	—	(14)	—	(15)
Net income	—	—	—	1,576,714	4,756	—	1,581,470
Other comprehensive income:							
Employee benefit plans, net of tax of \$227	—	—	—	—	—	(9,525)	(9,525)
Currency translation adjustment	—	—	—	—	—	3,005	3,005
Total comprehensive income							1,574,950
Investment distributions:							
Millsaw Realty L.P.	—	—	—	(7,412)	—	—	(7,412)
Infinity Pharmaceuticals Inc.	—	—	—	(11,830)	—	—	(11,830)
Other	—	—	—	(36,090)	—	—	(36,090)
Partners' capital contributions:							
Purdue Pharma L.P.	—	—	—	1,186	—	—	1,186
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(20)	—	—	(20)
Norwell Land Company	—	—	—	(742)	—	—	(742)
Purdue Pharma L.P.	—	—	—	(1,609,865)	—	—	(1,609,865)
Balance at December 31, 2009	\$5	\$1,388	(\$999)	\$652,396	\$14,463	(\$76,925)	\$ 590,328

3. Changes in Ownership

On January 1, 2009, PPLP distributed its ownership interest in Millsaw Realty L.P. ("Millsaw") to PPLP's limited partner. Concurrent with the distribution of Millsaw Realty L.P., its general partner, Millsaw Realty Inc., was released from its obligations under the 2006 Revolving Credit Facility (see Note 16) and was removed from the Companies' combined financial statements.

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

On May 1, 2008, Purdue agreed to purchase up to an initial \$10 million investment of Series A Convertible Preferred Stock of Kolltan.

SUMMARY TERM SHEET Series A Convertible Preferred Stock

The following is a summary of the principal terms of Series A Convertible Preferred Stock offered by Kolltan Pharmaceuticals, Inc., a Delaware corporation, to investors.

Issuer:	Kolltan Pharmaceuticals, Inc., a Delaware corporation (the "Company")
Total Amount:	Up to \$10.0 million, subject to increase based on demand. There is no minimum amount of the offering required for the completion of the closing.
Securities:	Series A Convertible Preferred Stock (the "Series A Preferred Stock") issued in a private placement exempt from registration under the Securities Act of 1933, as amended.
Price:	\$1.00 per share (the "Purchase Price"), representing a "pre-money" valuation of \$20 million.
Use of Proceeds:	General working capital purposes.
Dividends:	The Series A Preferred Stock will be entitled to receive dividends on an "as if" converted basis if the Company declares or pays any dividend on its Common Stock.

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

On August 7, 2008, the Board of Directors of Purdue authorized an increase in investment amount of \$1.5 million that resulted in a total investment of \$11.5 million.

DECISION

August 7, 2008

Increase -- Proposed Investment in Kolltan Pharmaceuticals, Inc.

It was decided to increase by \$1.5 million Purdue Pharma L.P.'s ("PPLP") investment in Kolltan Pharmaceuticals, Inc. ("Kolltan"), a startup company in the business of discovering and developing drugs for the oncology market, thereby authorizing PPLP to invest a total of \$11.5 million in Kolltan pursuant to the terms set forth in the previous Decision of June 24, 2008 authorizing the investment in Kolltan.

(Decision of the Board of Directors of Purdue Pharma Inc., as the general partner of Purdue Pharma L.P.)

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

On December 22, 2008, an additional investment in the amount of \$1.45 million was authorized, which resulted in a total investment of \$12.95 million in Kolltan.

Please prepare the wire transfer.

From: [REDACTED]
Sent: Friday, November 21, 2003 2:25 PM
To: Sackler, Dr Richard
Subject: FW: Koltan - 2 things for you to review and approve

Richard -

Please review and approve these 2 things:

1. Extended financing. You agreed that you would want to take a "pro-rata" share of the next \$4.5 million additional money they are raising. Your calculation is now: \$1.45 million (\$11.5/\$35.5 = 32%; 32% of \$4.5= \$1.45). Do you approve \$1.45?

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

On March 4, 2014, the Board of Directors of PPI approved the purchase of 2,050,000 Series D Shares at \$1 per share for an additional investment of \$2.05 million, as well as a cash payment of \$10,175 to PRA L.P.

PURDUE PHARMA L.P.

Written Consent of General Partner

The undersigned, Purdue Pharma Inc. (the "General Partner"), a New York corporation and the General Partner of Purdue Pharma L.P., a Delaware limited partnership (the "Partnership"), hereby consents to the taking of the following actions and directs that this consent be filed with the minutes of proceedings of the Partnership:

RESOLVED, that the Partnership be and it hereby is authorized and directed to purchase 2,050,000 Series D Shares (the "Shares") of Kolltan Pharmaceuticals, Inc., a Delaware corporation, at a purchase price of \$2,050,000 (i.e. \$1.00 per Share) as part of Kolltan's Series D round financing; and further

RESOLVED, that once the Shares are owned by the Partnership, the Partnership be and it hereby is authorized and directed to distribute all of the Shares and make a payment in the amount of \$10,175 to Purdue Holdings L.P., a Delaware limited partnership; and further

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

By March 13, 2014, Purdue had invested \$12.95 million in Series A Preferred Stock and \$2.05 million in Series D Preferred Stock. Additionally, Purdue exercised 132,616 Common Shares in 2014 (valued at \$110,080).

From: [REDACTED]
Sent: Sunday, October 23, 2016 11:48 AM
To: [REDACTED]; [REDACTED]
Cc: [REDACTED]; [REDACTED];
Subject: RE: support agreement

All,

Below are the details of the equity investment in Kolltan:

Equity investment in multiple rounds by Purdue that was transferred 50/50 to Beacon and Rosebay

- Series A Preferred Shares investment of \$12.95 million in multiple tranches from July 24, 2008 - August 6, 2009
- Series D Preferred Shares investment of \$2.05 million on March 13, 2014
- Common Shares acquired by Purdue Board Member, for serving on Kolltan's Board of Directors and Scientific Advisory Board.
 - Received option grants that had to be exercised in 2014 since they had resigned their positions in contemplation that Kolltan was planning an IPO (the IPO has not yet occurred)

66,313 Common Shares owned by Beacon

66,313 Common Shares owned by Rosebay

- As of December 31, 2015, Beacon and Rosebay each own 4.26% of the equity of Kolltan on a fully diluted basis



Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

A September 2009 distributions calculation details the transfer of the \$12.95 million Series A investment to Reigo and Rosebay at book value.¹

PPLP
September Distributions

	<u>Kolltan</u>
PPLP Distribution	13,014,278.67
Purdue Pharma Inc. (0.2475%)	32,210.34
PLP Associates Holdings Inc. [(244.55/99000)*(100%-0.2475%)]	32,068.33
PLP Associates Holdings L.P. [(98755.45/99000)*(100%-0.2475%)]	<u>12,950,000.00</u>
Sub for gross up calculation only	12,982,068.33
To BR Holdings and then the Partners	12,950,000.00
Reigo (50%)	<u>6,475,000.00</u>
Rosebay (50%)	<u>6,475,000.00</u>

¹Reigo and Rosebay are the ultimate parent entities of PPLP (i.e., each hold a 50% ownership interest).

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

Additionally, the September 2009 distributions file details how the Kolltan transfer was executed in SAP.

	<u>Dr</u>	<u>Cr</u>
Step 1: Reclass from accounts where originally posted		
208 - 302044	12,950,000.00	
208 - 130160		12,950,000.00
Step 2: Gross up the PPLP Distribution		
401 - 302043 Dist #43 PLPAH Inc	32,068.33	
402 - 107204 Invest - PPLP		32,068.33
410 - 302043 Dist #43 PLPAH Inc		32,068.33
410 - 107204 Invest - PPLP	32,068.33	
208 - 302042 PP INC	32,210.34	
301 - 107204 Invest - PPLP		32,210.34
310 - 302042 Dist #42 PP Inc		32,210.34
310 - 107204 Invest - PPLP	32,210.34	
Step 3: Record the flow from BR Holdings to the Partners		
401 - 107204 Invest - PPLP		12,950,000.00
401 - 302032 Capital #32 Dist BR	12,950,000.00	
413 - 302026 Capital #26 Distrib.	6,475,000.00	
413 - 302027 Capital #27 Distrib.	6,475,000.00	
413 - 107401 Invest - PLPAH LP		12,950,000.00
410 - 302032 Capital #32 Dist BR		12,950,000.00
410 - 107401 Invest - PLPAH LP	12,950,000.00	
410 - 107204 Invest - PPLP	12,950,000.00	
410 - 302044 Dist #44 PLPAH LP		12,950,000.00

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

SAP contains support for the transfer of stock in 2009 through G/L accounts 302044 (Partnership Distributions) and 130160 (Deposits on Long Term Assets).

Doc.Type : SA (G/L account document) Normal document									
Doc. Number		Company Code		Fiscal Year		Period			
Doc. Number		100060152		208		Fiscal Year		2009	
Doc. Date		08.10.2009		Posting Date		30.09.2009		Period	
Calculate Tax		<input type="checkbox"/>							
Ref.Doc.		RC 0909 23		Overall No.		0100060152208 09			
Doc. Currency		USD							
Doc. Hdr Text		Sept Distributions							
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	302044	Dist #44 PLPAH LP		GEN			12.950.000,00	September Distributions
2	50	130160	Deposits On Assets		GEN			12.950.000,00-	September Distributions

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

Audited financial statements for the years ended December 31, 2008 and 2009 show a combined \$36.1 million amount for “Other” investment distributions. Although not explicitly shown, the amount appears to be the combined values of the Kolltan (\$13.0 million) and Novelos (\$23.1 million) transfers (discussed in Exhibit 4E).

	Common Stock	Additional Paid-in Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Balance at December 31, 2008	\$7	\$1,887	\$(999)	\$ 740,455	\$ 10,294	\$(70,405)	\$ 681,239
Deconsolidation of Purdue Pharma Inc.	(1)	(499)	–	–	(573)	–	(1,073)
Deconsolidation of Millsaw Realty Inc.	(1)	–	–	–	(14)	–	(15)
Net income	–	–	–	1,576,714	4,756	–	1,581,470
Other comprehensive income:							
Employee benefit plans, net of tax of \$227	–	–	–	–	–	(9,525)	(9,525)
Currency translation adjustment	–	–	–	–	–	3,005	<u>3,005</u>
Total comprehensive income							1,574,950
Investment distributions:							
Millsaw Realty L.P.	–	–	–	(7,412)	–	–	(7,412)
Infinity Pharmaceuticals Inc.	–	–	–	(11,830)	–	–	(11,830)
Other	–	–	–	(36,090)	–	–	(36,090)
Partners' capital contributions:							
Purdue Pharma L.P.	–	–	–	1,186	–	–	1,186
Partners' capital distributions:							
Pharma Associates L.P.	–	–	–	(20)	–	–	(20)
Norwell Land Company	–	–	–	(742)	–	–	(742)
Purdue Pharma L.P.	–	–	–	(1,609,865)	–	–	(1,609,865)
Balance at December 31, 2009	\$5	\$1,388	\$(999)	\$652,396	\$14,463	\$(76,925)	\$ 590,328

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

SAP contains support for the transfer of stock in 2014 through G/L accounts 103070 (Other Receivables) and 302045 (Partnership Distributions), and the cash payment to PRA L.P. through G/L accounts 100010 (Cash Concentration) and the PRA L.P. Intercompany account (102416)

Doc.Type : SA (G/L account document) Normal document									
Doc. Number		Company Code		Fiscal Year		Period			
Doc. Date		Posting Date		30.06.2014		06			
Calculate Tax									
Ref.Doc.		RK 0614 21							
Doc. Currency		USD							
Doc. Hdr Text		Distributions 06.2014							

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
5	50	103070	Marketable Security		GEN			2.050.000,00-	Distributions 06.2014
6	40	302045	Dist #45 PH LP		GEN			2.050.000,00	Distributions 06.2014

Doc.Type : SA (G/L account document) Normal document									
Doc. Number		Company Code		Fiscal Year		Period			
Doc. Date		Posting Date		06/22/2014		06			
Calculate Tax									
Ref.Doc.		CTW416 06162014- Overall No.		0100000446416 14					
Doc. Currency		USD							
Doc. Hdr Text		CWS							

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	50	100010	Cash Concentration		GEN			10,175.00-	CORP PAY
2	50	100010	Cash Concentration		GEN			6,000,000.00-	CORP PAY
3	40	102416	Purdue Holdings LP		GEN			6,010,175.00	

Exhibit 4D: Transfer from Purdue of its stock in Kolltan Pharmaceuticals to PRA L.P. in 2009 and 2014 at a valuation of \$13.0 million and \$2.2 million

SAP contains support for the distribution of common shares in 2014 through G/L accounts 130160 (Deposits on Long Term Assets) and 302045 (Equity), as well as an additional cash payment of \$547 through account 100010 (Cash Concentration) and 102416 (PRA L.P. Intercompany Account).

Doc.Type : SA (G/L account document) Normal document																																																																																																	
Doc. Number		Company Code		Fiscal Year		Period																																																																																											
Doc. Date		Posting Date		31.12.2014		12																																																																																											
Calculate Tax <input type="checkbox"/>																																																																																																	
Ref.Doc.		RK 1214 05		Overall No.		0100000529416 14																																																																																											
Doc. Currency		USD																																																																																															
Doc. Hdr Text		Rci Distributions																																																																																															
<table border="1"> <thead> <tr> <th>Item</th> <th>PK</th> <th>Account</th> <th>Account short text</th> <th>Cost Ctr</th> <th>Profit Ctr</th> <th>Order</th> <th>Tx</th> <th>Amount</th> <th>Text</th> </tr> </thead> <tbody> <tr> <td>3</td> <td>50</td> <td>130160</td> <td>Deposits On Assets</td> <td></td> <td>GEN</td> <td></td> <td></td> <td>110.880,00-</td> <td>Distribution of Kolltan Common Stock</td> </tr> <tr> <td>4</td> <td>40</td> <td>302045</td> <td>Dist #45 PH LP</td> <td></td> <td>GEN</td> <td></td> <td></td> <td>110.880,00</td> <td>Distribution of Kolltan Common Stock</td> </tr> </tbody> </table>											Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text	3	50	130160	Deposits On Assets		GEN			110.880,00-	Distribution of Kolltan Common Stock	4	40	302045	Dist #45 PH LP		GEN			110.880,00	Distribution of Kolltan Common Stock																																																									
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text																																																																																								
3	50	130160	Deposits On Assets		GEN			110.880,00-	Distribution of Kolltan Common Stock																																																																																								
4	40	302045	Dist #45 PH LP		GEN			110.880,00	Distribution of Kolltan Common Stock																																																																																								
<table border="1"> <thead> <tr> <th colspan="10">G/L Account 302045 Distribution #45Purdue Holdings LP Company Code 208</th> </tr> <tr> <th>CoCd</th> <th>DocumentNo</th> <th>Pstng Date</th> <th>Doc. Date</th> <th>Period</th> <th>Year/month</th> <th>Type</th> <th>Cost Ctr</th> <th>Reference</th> <th>Account</th> <th>Profit Ctr</th> <th>Text</th> <th>Amount in local cur.</th> <th>LCurr</th> <th>Order</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td>208</td> <td>100144351</td> <td>31.12.2014</td> <td>23.12.2014</td> <td>12</td> <td>2014/12</td> <td>SA</td> <td></td> <td>RK 1214 05</td> <td>302045</td> <td>GEN</td> <td>Distribution of Kolltan Common Stock</td> <td>110.880,00</td> <td>USD</td> <td></td> </tr> <tr> <td><input type="checkbox"/></td> <td>208</td> <td>100144352</td> <td>31.12.2014</td> <td>23.12.2014</td> <td>12</td> <td>2014/12</td> <td>SA</td> <td></td> <td>RK 1214 06</td> <td>302045</td> <td>GEN</td> <td>Distribution of Kolltan Common Stock</td> <td>800,00-</td> <td>USD</td> <td></td> </tr> <tr> <td>*</td> <td></td> </tr> <tr> <td></td> <td>110.080,00</td> <td>USD</td> <td></td> </tr> </tbody> </table>											G/L Account 302045 Distribution #45Purdue Holdings LP Company Code 208										CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order	<input type="checkbox"/>	208	100144351	31.12.2014	23.12.2014	12	2014/12	SA		RK 1214 05	302045	GEN	Distribution of Kolltan Common Stock	110.880,00	USD		<input type="checkbox"/>	208	100144352	31.12.2014	23.12.2014	12	2014/12	SA		RK 1214 06	302045	GEN	Distribution of Kolltan Common Stock	800,00-	USD		*																											110.080,00	USD	
G/L Account 302045 Distribution #45Purdue Holdings LP Company Code 208																																																																																																	
CoCd	DocumentNo	Pstng Date	Doc. Date	Period	Year/month	Type	Cost Ctr	Reference	Account	Profit Ctr	Text	Amount in local cur.	LCurr	Order																																																																																			
<input type="checkbox"/>	208	100144351	31.12.2014	23.12.2014	12	2014/12	SA		RK 1214 05	302045	GEN	Distribution of Kolltan Common Stock	110.880,00	USD																																																																																			
<input type="checkbox"/>	208	100144352	31.12.2014	23.12.2014	12	2014/12	SA		RK 1214 06	302045	GEN	Distribution of Kolltan Common Stock	800,00-	USD																																																																																			
*																																																																																																	
												110.080,00	USD																																																																																				
<table border="1"> <thead> <tr> <th colspan="11">Doc.Type : SA (G/L account document) Normal document</th> </tr> <tr> <th colspan="2">Doc. Number</th> <th colspan="2">Company Code</th> <th colspan="2">Fiscal Year</th> <th colspan="2">Period</th> <th colspan="3"></th> </tr> <tr> <th colspan="2">Doc. Date</th> <th colspan="2">Posting Date</th> <th colspan="2">12/31/2014</th> <th colspan="2">12</th> <th colspan="3"></th> </tr> </thead> <tbody> <tr> <td colspan="2">Calculate Tax <input type="checkbox"/></td><td colspan="3"></td><td colspan="3"></td><td colspan="3"></td></tr> <tr> <td colspan="2">Ref.Doc.</td><td colspan="2">CWS</td><td colspan="2">Overall No.</td><td colspan="2">0100000533416 14</td><td colspan="3"></td></tr> <tr> <td colspan="2">Doc. Currency</td><td colspan="2">USD</td><td colspan="2"></td><td colspan="2" rowspan="3"></td><td colspan="3" rowspan="3"></td></tr> <tr> <td colspan="2">Doc. Hdr Text</td><td colspan="3" rowspan="2">CTW416 12222014-12312014</td><td colspan="6" rowspan="2"></td></tr> </tbody> </table>											Doc.Type : SA (G/L account document) Normal document											Doc. Number		Company Code		Fiscal Year		Period					Doc. Date		Posting Date		12/31/2014		12					Calculate Tax <input type="checkbox"/>											Ref.Doc.		CWS		Overall No.		0100000533416 14					Doc. Currency		USD									Doc. Hdr Text		CTW416 12222014-12312014																		
Doc.Type : SA (G/L account document) Normal document																																																																																																	
Doc. Number		Company Code		Fiscal Year		Period																																																																																											
Doc. Date		Posting Date		12/31/2014		12																																																																																											
Calculate Tax <input type="checkbox"/>																																																																																																	
Ref.Doc.		CWS		Overall No.		0100000533416 14																																																																																											
Doc. Currency		USD																																																																																															
Doc. Hdr Text		CTW416 12222014-12312014																																																																																															
<table border="1"> <thead> <tr> <th>Item</th> <th>PK</th> <th>Account</th> <th>Account short text</th> <th>Cost Ctr</th> <th>Profit Ctr</th> <th>Order</th> <th>Tx</th> <th>Amount</th> <th>Text</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>50</td> <td>100010</td> <td>Cash Concentration</td> <td></td> <td>GEN</td> <td></td> <td></td> <td>5,801,419.00-</td> <td>CORP PAY</td> </tr> <tr> <td>2</td> <td>50</td> <td>100010</td> <td>Cash Concentration</td> <td></td> <td>GEN</td> <td></td> <td></td> <td>1,800,000.00-</td> <td>CORP PAY</td> </tr> <tr> <td>3</td> <td>50</td> <td>100010</td> <td>Cash Concentration</td> <td></td> <td>GEN</td> <td></td> <td></td> <td>547.00-</td> <td>CORP PAY</td> </tr> <tr> <td>4</td> <td>40</td> <td>102416</td> <td>Purdue Holdings LP</td> <td></td> <td>GEN</td> <td></td> <td></td> <td>7,601,966.00</td> <td></td> </tr> </tbody> </table>											Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text	1	50	100010	Cash Concentration		GEN			5,801,419.00-	CORP PAY	2	50	100010	Cash Concentration		GEN			1,800,000.00-	CORP PAY	3	50	100010	Cash Concentration		GEN			547.00-	CORP PAY	4	40	102416	Purdue Holdings LP		GEN			7,601,966.00																																						
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text																																																																																								
1	50	100010	Cash Concentration		GEN			5,801,419.00-	CORP PAY																																																																																								
2	50	100010	Cash Concentration		GEN			1,800,000.00-	CORP PAY																																																																																								
3	50	100010	Cash Concentration		GEN			547.00-	CORP PAY																																																																																								
4	40	102416	Purdue Holdings LP		GEN			7,601,966.00																																																																																									

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

Purdue entered into a securities purchase agreement with Novelos on February 11, 2009 for 15,384,615 shares of common stock at \$0.65 per share and warrants to acquire up to 9,230,769 shares ("February 2009 Purchase").

EXECUTION COPY

SECURITIES PURCHASE AGREEMENT

THIS SECURITIES PURCHASE AGREEMENT ("Agreement") is made as of this 11th day of February, 2009 by and among Novelos Therapeutics, Inc., a Delaware corporation (the "Company") and Purdue Pharma L.P., a Delaware limited partnership ("Purdue").

Recitals:

A. The Company desires, pursuant to this Agreement, to raise the Investment Amount (as defined below) through the issuance and sale of the following to Purdue (the "Private Placement"):

- (i) 200 shares (the "Preferred Shares") of a newly created series of the Company's Preferred Stock, designated "Series E Convertible Preferred Stock", par value \$0.00001 per share (the "Preferred Stock"), which Preferred Stock shall have the rights, preferences and privileges set forth in the Certificate of Designations, Preferences and Rights, in the form of Exhibit A annexed hereto and made a part hereof (the "Certificate of Designations"), and each share of Preferred Stock shall have a stated value of \$50,000 and shall initially be convertible into shares of the Company's Common Stock, par value \$0.00001 per share (the "Common Stock"), at a price of \$0.65 per share (the "Conversion Price"), for an aggregate of 15,384,615 shares of Common Stock; and
- (ii) a warrant to acquire up to 9,230,769 shares of Common Stock, equal to 60% of the number of shares of Common Stock underlying the Preferred Shares on the date of issue, with an exercise price of \$0.65 per share, in the form of Exhibit B annexed hereto and made a part hereof (the "Warrant"):

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

Per the securities purchase agreement, the investment totaled \$10 million.

“Requisite Holder” shall mean that Purdue has purchased an aggregate of \$10,000,000 of Preferred Stock pursuant to this Agreement and Purdue and its Associated Companies hold at least one-half of the Preferred Stock issued to Purdue at Closing as of the date of determination (appropriately adjusted for any stock dividend, stock split, reverse stock split, reclassification, stock combination or other recapitalization occurring after the date hereof).

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

PPLP entered into an additional securities purchase agreement with Novelos on August 25, 2009 for 13,636,364 shares of common stock at \$0.66 per share and warrants to acquire 4,772,728 shares ("August 2009 Purchase").

Execution Copy

SECURITIES PURCHASE AGREEMENT

THIS SECURITIES PURCHASE AGREEMENT ("Agreement") is made as of this 25th day of August, 2009 by and among Novelos Therapeutics, Inc., a Delaware corporation (the "Company") and Purdue Pharma L.P., a Delaware limited partnership ("Purdue").

Recitals:

A. The Company desires, pursuant to this Agreement, to raise the Investment Amount (as defined below) through the issuance and sale, in the aggregate, of the following to Purdue (the "Private Placement") : (i) 13,636,364 shares (the "Common Shares") of Common Stock, par value \$0.00001 per share (the "Common Stock"); and (ii) warrants to acquire shares of Common Stock equal to 35% of the aggregate number of shares of Common Stock to be issued and sold to Purdue pursuant to the Closings (as defined below) rounded up to the next even number at each Closing (as defined below), approximately 4,772,728 shares of Common Stock, with an exercise price of \$0.66 per share, each to be in the form of Exhibit B annexed hereto and made a part hereof (the "Warrants");

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

Per the securities purchase agreement, the investment totaled \$9 million.

“Investment Amount” means an amount equal to \$9,000,000.24.

“License Agreements” has the meaning set forth in Section 5.14(b).

“Losses” has the meaning set forth in Section 9.2.

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

An internal analysis, which appears dated August 25, 2009, calculates the fair value of the August 2009 purchase at approximately \$13.1 million. The \$13.1 million fair market value for August 2009 plus \$10 million paid for the February 2009 purchase appears to support the \$23.1 million transfer price.

Purdue Pharma L.P.

Novelos Transactions - Summary of Fair Values of Assets Received

August 25, 2009

	# of Shares/ Warrants	Unit value	Calculated Fair Value	
Fair value of 13,636,364 shares of common stock	13,636,364	\$0.79	\$10,772,728	Distributed on 8/25/09
Fair value of warrants to purchase 4,772,728 common shares	4,772,728	\$0.50	2,367,370	Distributed on 8/25/09
Fair value of right to exclusive negotiation period			0	
			13,140,097	
Less amount paid			9,000,000	
Gain on transaction			\$4,140,097	

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

Audited financial statements for the years ended December 31, 2008 and 2009 show a combined \$36.1 million amount for "Other" investment distributions. Although not explicitly shown, the amount appears to be the combined values of the Kolltan transfers (\$13.0 million, discussed in Exhibit 4D) and Novelos transfers (\$23.1 million).

	Common Stock	Additional Paid-in Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Balance at December 31, 2008	\$7	\$1,887	\$(999)	\$ 740,455	\$ 10,294	\$(70,405)	\$ 681,239
Deconsolidation of Purdue Pharma Inc.	(1)	(499)	—	—	(573)	—	(1,073)
Deconsolidation of Millsaw Realty Inc.	(1)	—	—	—	(14)	—	(15)
Net income	—	—	—	1,576,714	4,756	—	1,581,470
Other comprehensive income:							
Employee benefit plans, net of tax of \$227	—	—	—	—	—	(9,525)	(9,525)
Currency translation adjustment	—	—	—	—	—	3,005	<u>3,005</u>
Total comprehensive income							1,574,950
Investment distributions:							
Millsaw Realty L.P.	—	—	—	(7,412)	—	—	(7,412)
Infinity Pharmaceuticals Inc.	—	—	—	(11,830)	—	—	(11,830)
Other	—	—	—	(36,090)	—	—	(36,090)
Partners' capital contributions:							
Purdue Pharma L.P.	—	—	—	1,186	—	—	1,186
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(20)	—	—	(20)
Norwell Land Company	—	—	—	(742)	—	—	(742)
Purdue Pharma L.P.	—	—	—	(1,609,865)	—	—	(1,609,865)
Balance at December 31, 2009	\$5	\$1,388	\$(999)	\$652,396	\$14,463	\$(76,925)	\$ 590,328

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records. Below is the accounting of the \$10 million February 2009 distribution.

Company	Account Number	Account Description	DR	CR
208	302044	Dist #44 PLPAH LP	\$ 10,000,000	
208	107955	Investment Novelos		\$ (10,000,000)
401	302032	Capital #32 Dist BR	\$ 39,012,199 ¹	
401	107204	Invest - PPLP		\$ (39,012,199)
413	107401	Invest. PLP Asc. Hold		\$ (39,012,199)
413	302026	Capital #26 Distribution	\$ 19,506,100	
413	302027	Capital #27 Distribution	19,506,100	

208: Purdue Pharma L.P.

401: PLP Assoc Holdings L.P.

413: BR Holdings Assoc. LP

¹The \$10 million Novelos distribution was recorded in SAP along with the 2009 \$30 million original purchase of Infinity stock (discussed in Exhibit 4B). Within SAP, the selected \$10 million Novelos distribution is netted by miscellaneous NJ Refunds/Interest (\$10,000,000 - \$987,801.22 = \$9,012,198.78).

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

SAP contains support for the \$10 million February 2009 transfer of equity through PPLP's G/L accounts 302044 (equity) and 107955 (investment in affiliated companies).

Doc.Type : SA (G/L account document) Normal document				
Doc. Number	100050035	Company Code	208	Fiscal Year 2009
Doc. Date	04.03.2009	Posting Date	28.02.2009	Period 02
Calculate Tax	<input type="checkbox"/>			
Ref.Doc.	RC 0209 03	Overall No.	0100050035208 09	
Doc. Currency	USD			
Doc. Hdr Text	Distributions			

Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
5	40	302044	Dist #44 PLPAH LP		GEN			10.000.000,00	Novelos Distribution
6	50	107955	Investment Novelos		GEN			10.000.000,00-	Novelos Distribution

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

SAP contains support for the \$10 million February 2009 transfer of equity through BR Holdings Assoc. LP (an indirect parent of PPLP – SAP company code 413).

G/L account document							
Overall No. 0100050035208 09 Doc. Currency USD							
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference	Crcy
Itm	PK	Account	Account short text	Assignment	Tx	Amount Text	
208 100050035 2009 SA 04.03.2009 28.02.2009 RC 0209 03 USD							
1	40	302044	Dist #44 PLPAH LP	20090304		30.000.000,00	Infinity Distribution
2	50	107950	Investment Infinity	20090304		15.000.000,00-	Infinity Distribution
3	40	302043	Dist #43 PLPAH Inc	20090304		74.289,57	Infinity Distribution
4	40	302042	Dist #42 PP Inc	20090304		74.618,55	Infinity Distribution
5	40	302044	Dist #44 PLPAH LP	20090304		10.000.000,00	Novelos Distribution
6	50	107955	Investment Novelos	20090304		10.000.000,00 ¹	Novelos Distribution
7	40	302043	Dist #43 PLPAH Inc	20090304		24.763,19	Novelos Distribution
8	40	302042	Dist #42 PP Inc	20090304		24.872,85	Novelos Distribution
9	40	302040	Dist IRC 1446	20090304		961.731,70	NJ Refund
10	50	302044	Dist #44 PLPAH LP	20090304		961.731,70-	NJ Refund
11	50	302043	Dist #43 PLPAH Inc	20090304		2.381,55-	NJ Refund
12	50	302042	Dist #42 PP Inc	20090304		2.392,10-	NJ Refund
13	40	302040	Dist IRC 1446	20090304		25.268,30	NJ Refund - Interest
14	50	302044	Dist #44 PLPAH LP	20090304		25.268,30-	NJ Refund - Interest
15	50	302043	Dist #43 PLPAH Inc	20090304		62,57-	NJ Refund - Interest
16	50	302042	Dist #42 PP Inc	20090304		62,85-	NJ Refund - Interest
17	50	302044	Dist #44 PLPAH LP	20090304		801,22-	NC Refund
18	50	302043	Dist #43 PLPAH Inc	20090304		1,98-	NC Refund
19	50	302042	Dist #42 PP Inc	20090304		1,99-	NC Refund
20	50	102301	Purdue Pharma Inc.	20090304		97.034,46-	
21	50	102313	Purdue Pharm Prod LP	20090304		15.000.000,00-	
22	50	102402	PLP Assoc Holdings	20090304		96.606,66-	
23	40	102412	IRC 1446 W/H Partner	20090304		801,22	
401 100000388 2009 SA 04.03.2009 28.02.2009 RC 0209 03 USD							
1	50	107204	Invest - PPLP	20090304		39.012.198,78-	February Distributions
2	40	302032	Capital #32 Dist BR	20090304		39.012.198,78	February Distributions
413 100000162 2009 SA 04.03.2009 28.02.2009 RC 0209 03 USD							
1	40	302026	Capital #26 Distrib.	20090304		19.506.099,39	February Distributions
2	40	302027	Capital #27 Distrib.	20090304		19.506.099,39	February Distributions
3	50	107401	Invest. PLP Asc.Hold	20090304		39.012.198,78-	February Distributions

¹The \$10 million Novelos distribution was recorded in SAP along with the 2009 \$30 million original purchase of Infinity stock (discussed in Exhibit 4B). Within SAP, the selected \$10 million Novelos distribution is netted by miscellaneous NJ Refunds/Interest (\$10,000,000 - \$987,801.22 = \$9,012,198.78).

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records. Below is the accounting of its book value of the \$9 million August 2009 distribution.

Company	Account Number	Account Description	DR	CR
208	302044	Dist #44 PLPAH LP	\$ 5,500,000	
208	107955	Investment Novelos		\$ (5,500,000)
401	302032	Capital #32 Dist BR	\$ 5,500,000	
401	107204	Invest - PPLP		\$ (5,500,000) ¹
413	107401	Invest. PLP Asc. Hold		\$ (5,500,000)
413	302026	#26 Distribution Beacon Company	\$ 2,750,000	
413	302027	#27 Distribution Rosebay	2,750,000	
208	302044	Dist #44 PLPAH LP	\$ 3,500,000	
208	107955	Investment Novelos		\$ (3,500,000)
401	302032	Capital #32 Dist BR	\$ 3,500,000	
401	107204	Invest - PPLP		\$ (3,500,000)
413	107401	Invest. PLP Asc. Hold		\$ (3,500,000) ¹
413	302026	#26 Distribution Beacon Company	\$ 1,750,000	
413	302027	#27 Distribution Rosebay	1,750,000	

208: Purdue Pharma L.P.

401: PLP Assoc Holdings L.P.

413: BR Holdings Assoc. LP

¹\$5,500,000 + \$3,500,000 = \$9,000,000.

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

SAP contains support for the \$9 million transfer of equity through PPLP's G/L accounts 302044 (equity) and 107955 (investment in affiliated companies).

Doc.Type : SA (G/L account document) Normal document								
Doc. Number	100062757	Company Code	208	Fiscal Year	2009			
Doc. Date	07.12.2009	Posting Date	30.11.2009	Period	11			
Calculate Tax	<input type="checkbox"/>							
Ref.Doc.	RC 1109 22	Overall No.	0100062757208 09					
Doc. Currency	USD							
Doc. Hdr Text	Nov Distr - Novelos							

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	302044	Dist #44 PLPAH LP		GEN			5.500.000,44	November Distribution- Novelos
2	50	107955	Investment Novelos		GEN			5.500.000,44 ¹	November Distribution- Novelos

Doc.Type : SA (G/L account document) Normal document								
Doc. Number	100058807	Company Code	208	Fiscal Year	2009			
Doc. Date	09.09.2009	Posting Date	31.08.2009	Period	08			
Calculate Tax	<input type="checkbox"/>							
Ref.Doc.	RC 0809 10	Overall No.	0100058807208 09					
Doc. Currency	USD							
Doc. Hdr Text	Aug Distr - Novelos							

Itm	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	302044	Dist #44 PLPAH LP		GEN			3.499.999,80	August Distribution- Novelos
2	50	107955	Investment Novelos		GEN			3.499.999,80 ¹	August Distribution- Novelos

¹\$5,500,000.44 + \$3,499,999.80 = \$9,000,000.24.

Exhibit 4E: Transfer from Purdue of its stock in Novelos Therapeutics, Inc. to PRA L.P. in 2009 at a valuation of \$23.1 million

SAP contains support for the \$9 million transfer of equity through PPLP's G/L accounts 302044 (equity) and 107955 (investment in affiliated companies).

G/L account document					
Overall No. 0100058807208 09 Doc. Currency USD					
CoCd DocumentNo Year Type Doc. Date Pstng Date Reference Crcy					
Itm	PK	Account	Account short text	Assignment	Tx
					Amount Text
208	100062757	2009 SA	07.12.2009 30.11.2009 RC 1109 22		USD
1	40	302044	Dist #44 PLPAH LP	20091207	5.500.000,44 November Distribution- Novelos
2	50	107955	Investment Novelos	20091207	5.500.000,44- November Distribution- Novelos
401	100000537	2009 SA	07.12.2009 30.11.2009 RC 1109 22		USD
2	50	107204	Invest - PPLP	20091207	5.500.000,44- November Distribution- Novelos
3	40	302032	Capital #32 Dist BR	20091207	5.500.000,44 November Distribution- Novelos
413	100000233	2009 SA	07.12.2009 30.11.2009 RC 1109 22		USD
1	40	302026	Capital #26 Distrib.	20091207	2.750.000,22 November Distribution- Novelos
2	40	302027	Capital #27 Distrib.	20091207	2.750.000,22 November Distribution- Novelos
3	50	107401	Invest. PLP Asc.Hold	20091207	5.500.000,44 ¹ November Distribution- Novelos
G/L account document					
Overall No. 0100062757208 09 Doc. Currency USD					
CoCd DocumentNo Year Type Doc. Date Pstng Date Reference Crcy					
Itm	PK	Account	Account short text	Assignment	Tx
					Amount Text
208	100058807	2009 SA	09.09.2009 31.08.2009 RC 0809 10		USD
1	40	302044	Dist #44 PLPAH LP	20090909	3.499.999,80 August Distribution- Novelos
2	50	107955	Investment Novelos	20090909	3.499.999,80- August Distribution- Novelos
3	40	302043	Dist #43 PLPAH Inc	20090909	8.667,12 August Distribution- Novelos
4	40	302042	Dist #42 PP Inc	20090909	8.705,50 August Distribution- Novelos
5	50	102301	Purdue Pharma Inc.	20090909	8.705,50-
6	50	102402	PLP Assoc Holdings	20090909	8.667,12-
401	100000493	2009 SA	09.09.2009 31.08.2009 RC 0809 10		USD
1	50	107204	Invest - PPLP	20090909	3.499.999,80- August Distribution- Novelos
2	40	302032	Capital #32 Dist BR	20090909	3.499.999,80 August Distribution- Novelos
413	100000210	2009 SA	09.09.2009 31.08.2009 RC 0809 10		USD
1	40	302026	Capital #26 Distrib.	20090909	1.749.999,90 August Distribution- Novelos
2	40	302027	Capital #27 Distrib.	20090909	1.749.999,90 August Distribution- Novelos
3	50	107401	Invest. PLP Asc.Hold	20090909	3.499.999,80 ¹ August Distribution- Novelos

1) $5,500,000.44 + 3,499,999.80 = \$9,000,000.24$

Exhibit 4F: Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010 at a valuation of negative \$0.5 million

On April 30, 2010, PPLP and PRA L.P. entered into an assignment and assumption agreement over the 100% interest in Lucien.

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (the "Agreement") effective April 30, 2010 (the "Assignment Date") by and between Purdue Pharma L.P., a Delaware limited partnership ("Assignor"), and Purdue Holdings L.P., a Delaware limited partnership ("Assignee");

WITNESSETH:

WHEREAS, Assignor has distributed 100% of Assignor's interest in Lucien Holdings S.ar.l. ("Lucien"), a Luxembourg company (the "Lucien Interest") held by the Assignor to Assignee; and

WHEREAS, Assignor has distributed 100% of Assignor's interest in New Suffolk Holdings LLP, a Delaware limited liability partnership (the "New Suffolk Interest") held by the Assignor to Assignee; and

WHEREAS, Assignor has distributed 100% of Assignor's interest in RSJ Company L.P., a Delaware limited partnership (the "RSJ Interest") held by the Assignor to Assignee; and

WHEREAS, Assignor has distributed 100% of Assignor's interest in the debt obligations owed to Assignor by Lucien and Lucien's wholly-owned subsidiaries (the "Lucien Debt Obligations") held by the Assignor to Assignee; and

Exhibit 4F: Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010 at a valuation of negative \$0.5 million

On April 1, 2010, a meeting of the Board of Directors of PPI was held that authorized the transfer of Lucien to PPLP.

PURDUE PHARMA INC.

**Minutes of a Meeting
of the Board of Directors**

April 1, 2010

RESOLVED, that, effective April 30, 2010, the Partnership be and it hereby is authorized and directed to distribute 100% of the Partnership's interests in the following companies to PHLP:

- Lucien Holdings S.ar.l., a Luxembourg company ("Lucien");
- New Suffolk Holdings LLP, a Delaware limited liability partnership ("New Suffolk"); and
- RSJ Company L.P., a Delaware limited partnership ("RSJ")

Exhibit 4F: Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010 at a valuation of negative \$0.5 million

Per the 2010 audited financial statements, Purdue transferred the equity interest at book value of negative \$0.5 million.

The Companies' Combined Statement of Equity

	Common Stock	Additional Paid-in Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Net income	—	—	—	1,603,503	1,894	—	1,605,397
Other comprehensive income:							
Employee benefit plans, net of tax benefit of \$263	—	—	—	—	—	(5,147)	(5,147)
Lucien currency translation adjustment elimination	—	—	—	—	—	(4,464)	<u>(4,464)</u>
Total comprehensive income							1,595,786
Investment distributions:							
New Suffolk Holdings LLP	—	—	—	(32,761)			(32,761)
Lucien Holdings S.ar.l.	—	—	—	542			542
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(20)	—	—	(20)
Norwell Land Company	—	—	—	(728)	—	—	(728)
Purdue Pharma L.P.	—	—	—	(1,626,174)	—	—	(1,626,174)
Balance at December 31, 2010	\$5	\$1,388	\$(999)	\$596,758	\$16,357	\$(86,536)	\$ 526,973

Lucien is a limited partner in eight start-up companies each with operations in France, Belgium, Italy, Netherlands, Norway, Finland, Spain and Portugal (the "Start-ups"). During the years ended December 31, 2010 and 2009, PPLP invested \$8.3 million and \$86.9 million, respectively, in the Start-ups. The Start-ups develop, manufacture and sell pharmaceutical products, which are marketed primarily to the medical and health care industries in their respective countries. The Start-up investments are accounted for in accordance with the equity method of accounting. During the years ended December 31, 2010 and 2009, PPLP recognized equity losses of \$8.3 million and \$86.9 million, respectively, as a result of Lucien's investments in the Start-ups. On April 1, 2010, the partners of PPLP authorized the distribution of PPLP's ownership in Lucien to its limited partner with an effective date of April 30, 2010.

Exhibit 4F: Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010 at a valuation of negative \$0.5 million

Per an internal calculation file, Purdue transferred the Lucien equity interest on May 1, 2010 at Book Value of negative \$0.5 million.

Purdue Combined
Lucien Holdings S.ar.l.
4/30/2010

	1/1/2008	2008 Activity	12/31/2008	2009 Activity	12/31/2009	2010 Activity (Note 1)	4/30/2010	Distribution up to PHLP on 5/1/2010	Balances after distribution up
Cash and cash equivalents	\$ 606	\$ 1,955	\$ 2,561	\$ 1,596	\$ 4,157	-	\$ 4,157	\$ (4,157)	\$ -
Accrued expenses and other liabilities	(190)	(937)	(1,127)	892	(235)	-	(235)	235	-
Current debt - Associated companies	(41,770)	1,792	(39,978)	39,978	-	-	-	-	-
Partners' capital	41,216	(1,213)	40,003	(39,461)	542	-	542	(542)	-
Accumulated other comprehensive loss	138	(1,597)	(1,459)	(3,005)	(4,464)	-	(4,464)	4,464	-
	-	-	-	-	-	-	-	-	-
Partners' capital - Beginning of period			\$ 41,216		\$ 40,003		542		
Capital contributions			(67,508)		(122,507)		(8,284)		
P&L			66,295		83,046		8,284		
Partners' capital - End of period			\$ 40,003		\$ 542		\$ 542		
P&L Activity is write off of investment									
Nontag Sarl						3/4/2010	3,471		
Filti Sarl						1/23/2010	3,267		
Songol Sarl						4/2/2010	3,466		
Interest Received							(1,920)		
Note 1 - activity in Q1 2010 was insignificant so no journal entries were recorded.							8,284		

Exhibit 4F: Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010 at a valuation of negative \$0.5 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records.

Company	Account Number	Account Description	DR	CR
208	302045	Dist #45 PH LP	\$ 3,922,000	
208	107233	Invest - Lucien		\$ (3,922,000)
416	107233	Invest - Lucien	\$ 3,922,000	
416	107204	Invest - PPLP		\$ (3,922,000)
<hr/>				
208	107233	Invest - Lucien	\$ 4,463,769	
208	700130	Partnership Income		\$ (4,463,769)
291	700130	Partnership Income	\$ 4,463,769	
291	107233	Invest - Lucien		\$ (4,463,769)

208: Purdue Pharma L.P.

416: Pharmaceutical Research Associates L.P.

291: Rhodes/PPLP Eliminations

Note: \$3.9 million - \$ 4.4 million = negative \$0.5 million. Per Purdue, Equity contribution is negative where cash investments by PPLP are less than the equity share of its losses

Exhibit 4F: Transfer from Purdue of its equity interest in Lucien Holdings S.ar.l. to PRA L.P. in 2010 at a valuation of negative \$0.5 million

SAP contains support for the negative \$0.5 million transfer of equity through PPLP's G/L accounts 302045 (equity), 107233 (investments in associated companies) and 700130 (Partnership Income).

Doc.Type : ZH (G/L acct doc Accrual) Normal document										
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text	
1	40	302045	Dist #45 PH LP		GEN			3,922,000.00	To distribute PPLP's share in Lucien to PHL	
2	50	107233	Invest - Lucien		GEN			3,922,000.00-	To distribute PPLP's share in Lucien to PHL	
Doc.Type : ZH (G/L acct doc Accrual) Normal document										
Item	PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text	
1	40	700130	Partnership Income	9000208	GEN			66,295,446.53	To record Lucien's 2008 equity loss.	
2	50	107233	Invest - Lucien		GEN			66,295,446.53-	To record Lucien's 2008 equity loss.	
3	40	300040	Capital #40 IRC 1446		GEN			41,215,746.27	To correct PPLP's investment in Lucien	
4	50	107233	Invest - Lucien		GEN			41,215,746.27-	To correct PPLP's investment in Lucien	
5	40	107233	Invest - Lucien		GEN			4,463,769.27	PPLP's share of 233's Foreign Currency	
6	50	700130	Partnership Income	9000208	GEN			4,463,769.27-	PPLP's share of 233's Foreign Currency	
7	40	700130	Partnership Income	9000208	GEN			8,284,675.18	PPLP's share of Luciens 4/30/2010 equity	
8	50	107233	Invest - Lucien		GEN			8,284,675.18-	PPLP's share of Luciens 4/30/2010 equity	

Note: \$3.9 million - \$ 4.4 million = negative \$0.5 million. Per Purdue, Equity contribution is negative where cash investments by PPLP are less than the equity share of its losses

Exhibit 4G: Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010 at a valuation of \$32.8 million

On April 30, 2010, PPLP and PRA L.P. entered into an assignment and assumption agreement over the 100% interest in NSH.

ASSIGNMENT AND ASSUMPTION AGREEMENT

This Assignment and Assumption Agreement (the "Agreement") effective April 30, 2010 (the "Assignment Date") by and between Purdue Pharma L.P., a Delaware limited partnership ("Assignor"), and Purdue Holdings L.P., a Delaware limited partnership ("Assignee");

WITNESSETH:

WHEREAS, Assignor has distributed 100% of Assignor's interest in Lucien Holdings S.ar.l. ("Lucien"), a Luxembourg company (the "Lucien Interest") held by the Assignor to Assignee; and

WHEREAS, Assignor has distributed 100% of Assignor's interest in New Suffolk Holdings LLP, a Delaware limited liability partnership (the "New Suffolk Interest") held by the Assignor to Assignee; and

WHEREAS, Assignor has distributed 100% of Assignor's interest in RSJ Company L.P., a Delaware limited partnership (the "RSJ Interest") held by the Assignor to Assignee; and

WHEREAS, Assignor has distributed 100% of Assignor's interest in the debt obligations owed to Assignor by Lucien and Lucien's wholly-owned subsidiaries (the "Lucien Debt Obligations") held by the Assignor to Assignee; and

Exhibit 4G: Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010 at a valuation of \$32.8 million

Per the 2010 audited financial statements, Purdue transferred the equity interest of NSH at a \$32.8 million book value.

	Common Stock	Additional Paid-in Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In thousands)							
Net income	—	—	—	1,603,503	1,894	—	1,605,397
Other comprehensive income:							
Employee benefit plans, net of tax benefit of \$263	—	—	—	—	—	(5,147)	(5,147)
Lucien currency translation adjustment elimination	—	—	—	—	—	(4,464)	(4,464)
Total comprehensive income							1,595,786
Investment distributions:							
New Suffolk Holdings LLP	—	—	—	(32,761)			(32,761)
Lucien Holdings S.ar.l.	—	—	—	542			542
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(20)	—	—	(20)
Norwell Land Company	—	—	—	(728)	—	—	(728)
Purdue Pharma L.P.	—	—	—	(1,626,174)	—	—	(1,626,174)
Balance at December 31, 2010	\$5	\$1,388	\$(999)	\$596,758	\$16,357	\$(86,536)	\$ 526,973

Exhibit 4G: Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010 at a valuation of \$32.8 million

Per an internal calculation file, Purdue transferred the stake in NSH on May 1, 2010 at a book value of \$32.8 million.

Purdue Combined
New Suffolk Holdings LLP
4/30/2010

	1/1/2008	2008 Activity	12/31/2008	2009 Activity	12/31/2009	2010 Activity	4/30/2010	Distribution up to PHLF on 5/1/2010	Balances after distribution up
Cash and cash equivalents	\$ -	\$ 1	\$ 1	\$ -	\$ 1	-	1	(1)	-
Investment in Germany	-	12,995	12,995	16,706	29,701	3,157	32,858	(32,858)	-
Due from (to) associated companies	-	-	-	(80)	(80)	(18)	(98)	98	-
Partners' capital	-	(12,996)	(12,996)	(16,626)	(29,622)	(3,139)	(32,761)	32,761	-
	-	-	-	-	-	-	-	-	-
Partners' capital - Beginning of period			\$ -		\$ (12,996)		(29,622)		
Capital contributions			(12,704)		(12,781)		-		
P&L			(292)		(3,845)		(3,139)		
Partners' capital - End of period			\$ (12,996)		\$ (29,622)		(32,761)		

Exhibit 4G: Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010 at a valuation of \$32.8 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records.

Company	Account Number	Account Description	DR	CR
208	302045	Dist #45 PH LP	\$ 32,761,081	
208	107232	Invest New Suffolk Holdings L.P.		\$ (32,761,081)
416	107232	Invest New Suffolk Holdings L.P.	\$ 32,761,081	
416	107204	Invest - PPLP		\$ (32,761,081)

208: Purdue Pharma L.P.

416: Pharmaceutical Research Associates L.P.

Exhibit 4G: Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010 at a valuation of \$32.8 million

SAP contains support for the transfer of equity through PPLP's G/L accounts 107232 (investments in affiliated companies) and 302045 (equity).

Document Overview - Display

Doc.Type : SA (G/L account document) Normal document

Doc. Number	100070853	Company Code	208	Fiscal Year	2010				
Doc. Date	30.06.2010	Posting Date	31.05.2010	Period	05				
Calculate Tax	<input type="checkbox"/>								
Ref.Doc.	ASM 0510 05	Overall No.	0100070853208 10						
Doc. Currency	USD	Doc. Hdr Text	JRL Adj's						
1	50	107232	Invest - New Suffolk	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
2	40	302045	Dist #45 PH LP		GEN			32.761.080,84-	to record NSH distribution up from 208 to Purdue H
					GEN			32.761.080,84	to record NSH distribution up from 208 to Purdue H

Exhibit 4G: Transfer from Purdue of its equity interest in New Suffolk Holdings LLP to PRA L.P. in 2010 at a valuation of \$32.8 million

SAP contains support for the \$32.8 million transfer of equity through PPLP's G/L accounts 302045 (equity) and 107232 (investment in affiliated companies).

G/L account document						
Overall No. 0100070853208 10 Doc. Currency USD						
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference
Itm	PK	Account	Account	short	text	Assignment
						Tx
						Amount
						Text
208	100070853	2010	SA	30.06.2010	31.05.2010	ASM 0510 05
1	50	107232	Invest - New Suffolk	20100630		32.761.080,84- to record NSH distribution up from 208 to Purdue H
2	40	302045	Dist #45 PH LP	20100630		32.761.080,84 to record NSH distribution up from 208 to Purdue H
406 ¹	100000042	2010	SA	30.06.2010	31.05.2010	ASM 0510 05
1	50	302045	Dist #45 PH LP	20100630		32.761.080,84- to record NSH distribution up from 208 to Purdue H
2	40	107204	Invest - PPLP	20100630		32.761.080,84 to record NSH distribution up from 208 to Purdue H
416	100000014	2010	SA	30.06.2010	31.05.2010	ASM 0510 05
1	40	107232	Invest - New Suffolk	20100630		32.761.080,84 to record NSH distribution up from 208 to Purdue H
2	50	107204	Invest - PPLP	20100630		32.761.080,84- to record NSH distribution up from 208 to Purdue H

¹SAP company code 406 corresponds to PPLP & PHLP Eliminations.

Exhibit 4H: Transfer from Purdue of its rights to royalty payments from foreign IACs on non-ADF OxyContin to PRA L.P. in 2017

Per discussions with Purdue, PPLP no longer wanted to sell or receive income for non-ADF products. As a result, the royalties earned on non-ADF OxyContin sales were transferred for no consideration. AlixPartners has reviewed numerous assignment & assumption agreements dated January 1, 2017 (by country/region); however, no consideration is discussed in the agreements.

ASSIGNMENT AND ASSUMPTION AGREEMENT (OxyContin® Preparations - Iceland)

This Assignment and Assumption Agreement (the “Agreement”) effective January 1, 2017 (the “Assignment Date”) is by and between Purdue Pharma L.P., a Delaware limited partnership (“Assignor”), and Purdue Holdings L.P. a Delaware limited partnership (“Assignee”);

W I T N E S S E T H :

WHEREAS, Assignor and Mundipharma D.C. BV entered into that certain Manufacturer’s Licence Agreement for OxyContin® Preparation for the territory of Iceland, dated January 1, 2016 (the “Licence Agreement”);

WHEREAS, pursuant to Section 2.9.1 of the Licence Agreement, Assignor may assign or transfer its rights thereunder;

WHEREAS, in connection with the foregoing right, Assignor desires to assign and Assignee desires to assume the Licence Agreement upon the terms and conditions set forth herein.

Exhibit 4H: Transfer from Purdue of its rights to royalty payments from foreign IACs on non-ADF OxyContin to PRA L.P. in 2017

The table below summarizes the countries and regions mentioned in the various assignment & assumption agreements dated January 1, 2017.

Regions Covered in Agreements			
Arab States	France	Lebanon	South Africa
Austria	Germany	Netherlands	Spain
Belgium	Hong Kong	New Zealand	Sweden
Cen. & East Europe	Iceland	Norway	Switzerland
China	Ireland	Philippines	United Kingdom
Cyprus	Italy	Poland	
Denmark	Jordan	Saudi Arabia	
Finland	Kuwait	Singapore	

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

On August 23, 2016, a meeting of the Board of Directors of PPI authorized the distribution of all rights to Dilaudid along with a one-time cash payment to PRA L.P. The Board also authorized the Partnership to execute an assignment agreement with Rhodes Pharma.

RESOLVED, that the Partnership be it and hereby is authorized and directed to distribute on May 1, 2017 to Purdue Holdings L.P., a Delaware limited partnership, \$198,544 and all of the Partnership's rights, title and interest in and to (i) all products sold, licensed, or marketed under NDA No. 019516, including those sold, marketed or distributed under a different labeler code, product code, trade name, trademark, or packaging than the brand name product, and (ii) all products sold, licensed, or marketed under NDA No. 19-891 and NDA No. 19-892, including those sold, marketed or distributed under a different labeler code, product code, trade name, trademark, or packaging than the brand name product (the "Dilaudid® Products");

RESOLVED, that the Partnership be it and hereby is authorized and directed to make, execute and deliver, an Assignment Agreement between the Partnership (as Assignor) and Rhodes Pharmaceuticals L.P., a Delaware limited partnership (as the ultimate Assignee) ("Assignee"), transferring all of the Partnership's rights, title and interest in and into the Products, in such form as the Executive Vice President, Counsel to the Board of Partnership so acting may by his execution approved (the "Agreement"), the execution and the delivery thereof by the

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

On October 1, 2016, PPLP and Rhodes Pharma entered into an assignment and assumption agreement over all rights to Dilaudid.

WITNESSETH:

WHEREAS, as of the Assignment Date, the Assets (as defined below) will be transferred as follows:

- i. Purdue Pharmaceutical Products L.P., a Delaware limited partnership ("PPP") will distribute all of PPP's rights, title and interest in the Assets to Assignor;
- ii. Assignor will distribute all of Assignor's rights, title and interest to the Assets to Purdue Holdings L.P., a Delaware limited partnership ("Holdings");
- iii. Holdings will distribute all of Holding's rights, title and interest in the Assets to PLP Associates Holdings L.P., a Delaware limited partnership ("PLP Associates Holdings");
- iv. PLP Associates Holdings will distribute all of PLP Associates Holdings' rights, title and interest in the Assets to BR Holdings Associates L.P., a Delaware limited partnership ("BR Holdings");
- v. BR Holdings will distribute all of BR Holdings' rights, title and interest in the Assets on an undivided basis 50% to Beacon Company, a Delaware general partnership ("Beacon"), and 50% to Rosebay Medical Company L.P., a Delaware limited partnership ("Rosebay");
- vi. Each of Beacon and Rosebay will contribute their undivided interest in the Assets to Coventry Technologies L.P., a Delaware limited partnership ("Coventry");

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

Per the audited financial statements for the years ended December 31, 2016 and 2017, Purdue transferred the equity interest at its book value of \$17 million.

The Companies'

Combined Statements of Equity

	Common Stock	Additional Paid-In Capital	Common Stock Subscription Receivable	Partners' Capital	Retained Earnings	Accumulated Other Comprehensive Loss	Total
(In Thousands)							
Balance at December 31, 2015	\$ 5	\$ 1,388	\$ (999)	\$ 874,159	\$ 25,245	\$ (72,957)	\$ 826,841
Net income	—	—	—	575,298	489	—	575,787
Other comprehensive loss, net of tax provision of \$754	—	—	—	—	—	22,513	22,513
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(22)	—	—	(22)
Norwell Land Company	—	—	—	(2,545)	—	—	(2,545)
Purdue Pharma L.P.	—	—	—	(543,705)	—	—	(543,705)
Balance at December 31, 2016	5	1,388	(999)	903,185	25,734	(50,444)	878,869
Net income	—	—	—	414,952	1,011	—	415,963
Other comprehensive income, net of tax provision of \$934	—	—	—	—	—	20,393	20,393
Partners' capital distributions:							
Pharma Associates L.P.	—	—	—	(22)	—	—	(22)
Norwell Land Company	—	—	—	(10,333)	—	—	(10,333)
Purdue Pharma L.P.	—	—	—	(433,478)	—	—	(433,478)
Distribution of Ikuwa Holdings, Inc.	(1)	(1,043)	999	—	(215)	—	(260)
Distribution of Dilaudid Intangible	—	—	—	(16,967)	—	—	(16,967)
Balance at December 31, 2017	\$ 4	\$ 345	\$ —	\$ 857,337	\$ 26,530	\$ (30,051)	\$ 854,165

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

Per the audited financial statements for the years ended December 31, 2016 and 2017, Purdue transferred the marketing rights to Dilaudid for Book Value of \$17 million.

On October 1, 2016 PPLP entered into two separate agreements with an associated company whereby from October 1, 2016 until April 30, 2017, PPLP sold Dilaudid® and MS Contin® for the account of such associated company and remitted to such associated company the profits from any such sales and then on May 1, 2017 most of the rights related to Dilaudid® and MS Contin® were transferred to such associated company. In 2017 and 2016, PPLP remitted an aggregate of \$ 4.5 million and \$3.6 million, respectively, of profit related to such sales and on May 1, 2017, PPLP transferred most of the rights related to Dilaudid® and MS Contin® to such associated company. The remaining net book value at the time of the transfer was \$16.9 million of Dilaudid® marketing rights, which was held as an intangible asset (see Note 7).

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

Per an internal calculation file, Purdue transferred the rights at a remaining net book value of \$17 million (\$41.4 million of product rights less \$24.5 million of accumulated amortization as highlighted below).

		<u>1/1/2017 Beg Balance</u>	<u>Additions</u>	<u>Trsf to Rhodes</u>	<u>Amortization</u>	<u>12/31/2017 End Balance</u>			
130010	Patents and Trademarks	138,854,109	-	(41,435,851)	-	97,418,258			
130020	Goodwill	45,558,176	-	-	-	45,558,176			
	Total Gross Intangibles	184,412,285	-	(41,435,851)	-	142,976,434			
130015	Accum. Amort. Patents and Trademarks	(43,656,032)	-	24,469,360	(4,161,600)	(23,348,272)			
130030	Accum. Amort. Goodwill	(22,162,199)	-	-	-	(22,162,199)			
	Net Intangibles Assets per GL	118,594,054	-	(16,966,491)	(4,161,600)	97,465,963			
<hr/>									
Subject to Amortization		GROSS	ACCUMULATED AMORTIZATION						
		1/1/2017 Cost	2017 Additions/(Sale)	12/31/2017 Cost	1/1/2017 Amortization	2017 Trsf to Rhodes	2017 Expense	12/31/2017 Amortization	12/31/2017 NBV
Oxy Patent Rights:									
Grunenthal		13,392,654	-	13,392,654	(8,152,050)	(873,434)	(9,025,484)	4,367,170	
Grunenthal		6,589,541	-	6,589,541	(3,624,248)	(494,216)	(4,118,464)	2,471,077	
Abbott (AbbVie)		4,000,000	-	4,000,000	(3,671,712)	(328,288)	(4,000,000)	-	
Subtotal Oxy		23,982,195	-	23,982,195	(15,448,010)	-	(1,695,938)	(17,143,948)	6,838,247
HYD Product Rights									
Abbott (AbbVie)		4,000,000	-	4,000,000	(3,096,774)	(903,226)	(4,000,000)	-	
Grunenthal		3,703,500	-	3,703,500	(925,876)	(462,938)	(1,388,814)	2,314,686	
Butrans		815,510	-	815,510	(714,041)	(101,469)	(815,510)	-	
Subtotal - excluding Dilaudid		32,501,205	-	32,501,205	(20,184,701)	-	(3,163,571)	(23,348,272)	9,152,933
Dilaudid Product Rights		41,435,851	(41,435,851)	-	(23,471,331)	24,469,360	¹ (998,029)	-	-
Total subject to amortization		73,937,056	(41,435,851)	32,501,205	(43,656,032)	24,469,360	(4,161,600)	(23,348,272)	9,152,933
Not Subject to Amortization									
Trademarks etc		64,917,053	-	64,917,053	-	-	-	-	64,917,053
Total (excluding goodwill)		138,854,109	(41,435,851)	97,418,258	(43,656,032)	24,469,360	(4,161,600)	(23,348,272)	74,069,986
Goodwill		45,558,176	-	45,558,176	(22,162,199)	-	-	(22,162,199)	23,395,977
Total		184,412,285	(41,435,851)	142,976,434	(65,818,231)	24,469,360	(4,161,600)	(45,510,471)	97,465,963

¹\$28.35 discrepancy is due to a timing difference in accumulated amortization per company file and SAP (\$24,469,360 vs \$24,469,331.65).

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

The non-cash transfer was recognized as follows in PPLP's (SAP company code 208) accounting records.¹

Company	Account Number	Account Description	DR	CR
313	130010	Patents & Trademarks		\$ (41,435,851)
313	130015	Accum Amort Patents	\$ 24,469,332	
313	102208	Purdue Pharma L.P.	\$ 16,966,491	
208	302045	Dist #45 PH LP	\$ 16,966,491	
208	102313	Purdue Pharma Prod L.P.		\$ (16,966,491)
230	301026	Capital #26 Contribution		\$ (8,483,246)
230	301027	Capital #27 Contribution		\$ (8,483,246)
230	130010	Patents & Trademarks	\$ 16,966,491	
250	130010	Patents & Trademarks	\$ 16,966,491 ¹	
250	301017	Capital #15 Contribution		\$ (16,966,491)

313: Purdue Pharma Prod LP 3XP

208: Purdue Pharma L.P.

230: Coventry Technologies L.P.

250: Rhodes Pharmaceuticals L.P.

¹Not all accounting steps mentioned in the assignment and assumption agreement shown here. Only first and last steps of the transfer are shown. 1) \$28.35 discrepancy is due to a timing difference in accumulated amortization per company file and SAP (\$24,469,360 vs \$24,469,331.65).

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

SAP contains support for the cash portion of the Dilaudid transfer of rights in 2017 through PPLP's G/L account 10010 (Cash Concentration) and 102416 (Dues From Associated CO's).

G/L account document						
Overall No. 0100000876416 17 Doc. Currency USD						
CoCd	DocumentNo	Year	Type	Doc. Date	Pstng Date	Reference
Itm	PK	Account	Account	short text	Assignment	Tx
						Amount Text
208	100168039	2017	SA	07.06.2017	06.06.2017	CWS
	1	50 100010	Cash Concentration	20170607		198.544,00- CORP PAY
	2	40 102416	Purdue Holdings LP	20170607		198.544,00
416	100000876	2017	SA	07.06.2017	06.06.2017	CWS
	1	40 100010	Cash Concentration	20170607		198.544,00 CORP PAY
	2	50 100010	Cash Concentration	20170607		99.491,00- CORP PAY
	3	50 100010	Cash Concentration	20170607		99.053,00- CORP PAY
	4	40 302042	Dist #42 PP Inc	20170607		99.491,00 CORP PAY
	5	40 302042	Dist #42 PP Inc	20170607		99.053,00 CORP PAY
	6	50 102208	Purdue Pharma L.P.	20170607		198.544,00-

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

SAP contains support for its book value of the rights to Dilaudid in 2017 through PPLP's G/L account 302045 (Partnership Distributions) and 102313 (Current Assets).

Doc.Type : SA (G/L account document) Normal document										
Item		PK	Account	Account short text	Cost Ctr	Profit Ctr	Order	Tx	Amount	Text
1	40	302045	Dist #45 PH LP			GEN			16.966.519,46	Distribution - Dilaudid Intangible
2	50	102313	Purdue Pharm Prod LP			GEN			16.966.519,46-	

CoCd DocumentNo Year Type Doc. Date Pstng Date Reference Crcy										
Item	PK	Account	Account short text	Assignment	Tx	Amount	Text			
208	100167956	2017 SA	05.06.2017 31.05.2017 RK 0517 01			USD				
1	40	302045	Dist #45 PH LP	20170605		16.966.519,46	Distribution - Dilaudid Intangible			
2	50	102313	Purdue Pharm Prod LP	20170605		16.966.519,46-				
313	100032208	2017 SA	05.06.2017 31.05.2017 RK 0517 01			USD				
1	50	800310	Amortization Expense	20170605		249.500,00-	Reverse May Amortization			
2	40	130015	Accum Amort Patents	20170605		249.500,00	Reverse May Amortization			
3	50	130010	Patents & Trademarks	20170605		41.435.851,11-	Distribution - Dilaudid Intangible			
4	40	130015	Accum Amort Patents	20170605		24.469.331,65	Distribution - Dilaudid Intangible			
5	40	102208	Purdue Pharma L.P.	20170605		16.966.519,46				

Exhibit 4I: Transfer from Purdue of all rights to Dilaudid to PRA L.P. in 2017 at a valuation of \$17 million

SAP contains support for its book value of the rights to Dilaudid in 2017 through Coventry's G/L account 301026 (Equity), 301027 (Equity) and 130010 (Other Intangibles).

G/L acct doc Accrual						
Overall No. 0100000578230 17 Doc. Currency USD						
CoCd DocumentNo		Year	Type	Doc. Date	Pstng Date	Reference
Itm	PK	Account	Account	short	text	Assignment
						Tx
						Crcy
						Amount
						Text
230	100000578	2017	ZH	01.06.2018	31.12.2017	RP171233
						USD
1	40	130010	Patents & Trademarks	20180601		16.966.491,00 Dilaudid Prod Rights Trf
2	50	301026	Capital #26Contrib.	20180601		8.483.245,50- Dilaudid Prod Rights Trf
3	50	301027	Capital #27Contrib.	20180601		8.483.245,50- Dilaudid Prod Rights Trf
4	50	130010	Patents & Trademarks	20180601		16.966.491,00- Dilaudid Prod Rights Trf
5	40	107250	Invest-Coventry	R P	20180601	16.966.491,00 Dilaudid Prod Rights Trf
250	100023850	2017	ZH	01.06.2018	31.12.2017	RP171233
						USD
1	40	130010	Patents & Trademarks	20180601		16.966.491,00 Dilaudid Prod Rights Trf
2	50	301017	Capital #17 Contrib.	20180601		16.966.491,00- Dilaudid Prod Rights Trf
3	40	800310	Amortization Expense	20180601		1.996.058,00 Dilaudid Prod Rights Trf
4	50	130015	Accum Amort Patents	20180601		1.996.058,00- Dilaudid Prod Rights Trf

Exhibit 4J: Transfer from Purdue of all rights to MS Contin to PRA L.P. in 2017

According to the audited financial statements, Purdue transferred all of the rights to MS Contin to PRA L.P. in 2017 for \$0.

On October 1, 2016 PPLP entered into two separate agreements with an associated company whereby from October 1, 2016 until April 30, 2017, PPLP sold Dilaudid® and MS Contin® for the account of such associated company and remitted to such associated company the profits from any such sales and then on May 1, 2017 most of the rights related to Dilaudid® and MS Contin® were transferred to such associated company. In 2017 and 2016, PPLP remitted an aggregate of \$ 4.5 million and \$3.6 million, respectively, of profit related to such sales and on May 1, 2017, PPLP transferred most of the rights related to Dilaudid® and MS Contin® to such associated company. The remaining net book value at the time of the transfer was \$16.9 million of Dilaudid® marketing rights, which was held as an intangible asset (see Note 7).



V. Appendices



Appendix 1 – Relevant SAP Information

Appendix 1 – Relevant SAP company codes

Company Number	Company Name	Description
101	The Purdue Frederick Company	Dormant Affiliated Entity (IAC)
105	IAF Corporation	Affiliated Entity (IAC)
109	The P.F. Laboratories Inc.	Affiliated Entity (IAC)
190	Pharmaceutical Research Associates Inc.	Affiliated Entity (IAC)
208	Purdue Pharma L.P.	Primary Focus Entity
211	Nayatt Cove Lifescience Inc.	Subsidiary of Purdue Pharma L.P.
213	Mundipharma LLC	Former Subsidiary of Purdue Pharma L.P.
219	Purdue Pharmaceuticals L.P.	Subsidiary of Purdue Pharma L.P.
225	Purdue Neuroscience Company	Subsidiary of Purdue Pharma L.P.
227	Rhodes Technologies	Primary Focus Entity
230	Coventry Technologies L.P.	Former Parent of Rhodes Entities
231	Purdue Pharma of Puerto Rico	Subsidiary of Purdue Pharma L.P.
232	New Suffolk Holdings LLP	Affiliated Entity (IAC)
233	Lucien Holdings S.a.r.l.	Affiliated Entity (IAC)
240	Purdue Pharma Products L.P.	Former Subsidiary of Purdue Pharma L.P.
241	Purdue Transdermal Technologies L.P.	Subsidiary of Purdue Pharma L.P.
248	Rhodes Associates L.P.	Primary Focus Entity
250	Rhodes Pharmaceutical L.P.	Primary Focus Entity
251	Rhodes Pharmaceutical Inc.	Non-Purdue Entity

Appendix 1 – Relevant SAP company codes (cont.)

Company Number	Company Name	Description
256	Imbrium Therapeutics L.P.	Subsidiary of Purdue Pharma L.P.
257	Greenfield BioVentures L.P.	Subsidiary of Purdue Pharma L.P.
258	Adlon Therapeutics L.P.	Subsidiary of Purdue Pharma L.P.
260	Rhodes Eliminations	Elimination account for Rhodes Intercompany
291	Rhodes/PPLP Eliminations	Eliminations Account for Rhodes/PPLP
301	Purdue Pharma Inc.	Parent Company of Purdue Pharma L.P.
304	Pharma Associates L.P.	Affiliated Entity (IAC)
307	Avrio Health L.P. (formerly Purdue Products L.P.)	Subsidiary of Purdue Pharma L.P.
310	Adjustments & Eliminations	Adjustment and elimination account
313	Purdue Pharmaceutical Products L.P.	Subsidiary of Purdue Pharma L.P.
316	Millsaw Realty L.P.	Affiliated Entity (IAC)
318	Purdue Pharma Manufacturing L.P.	Subsidiary of Purdue Pharma L.P.
401	PLP Associates Holdings L.P.	Limited Partner of Purdue Holdings L.P.
402	PLP Associates Holdings Inc.	General Partner of Purdue Holdings L.P.
403	One Stamford Realty L.P.	Affiliated Entity (IAC)
406	PPLP&PHLP Eliminations	Elimination account for PPLP & PHLP
409	Purdue Pharma Technologies Inc.	Affiliate Entity (IAC)
410	Ext. Report Adj. & Elim.	Elimination account for external reporting purposes
412	IRC 1446 Withholding	Withholding account for PLP Associates Holdings L.P.

Appendix 1 – Relevant SAP company codes (cont.)

Company Number	Company Name	Description
413	BR Holdings Assoc. LP	Indirect parent of Purdue Pharma L.P.
415	TXP Services, Inc.	Affiliated Entity (IAC)
416	Pharmaceutical Research Associates L.P.	Affiliated Entity (IAC)
418	PharmIT L.P.	Former Subsidiary of Purdue Pharma L.P.
504	Terramar Foundation, Inc.	Affiliated Entity (IAC)
507	SVC Pharma Inc.	Subsidiary of Rhodes Associates L.P.
512	Pharma Technologies Inc.	Affiliated Entity (IAC)
543	Mundipharma International Limited (US)	Affiliated Entity (IAC)
550	ERG Realty Incorporated	Affiliated Entity (IAC)
999	Virtual Distribution Co.	Internal SAP company code for sales invoice entry

Appendix 1 – Relevant SAP general ledger accounts

SAP Number	SAP Description	Description 1	Description 2	Description 3
100010	Cash Concentration	Cash and Cash Equivalents	Current Assets	Assets
100030	Cash ZBA Chase PF Labs	Cash and Cash Equivalents	Current Assets	Assets
101010	Accounts Receivable Foreign	Accounts Receivable	Current Assets	Assets
101015	AR Intercompany (SD and Manual Billings)	Due From Associated CO's	Current Assets	Assets
101016	Accounts Receivable (Manual A/R Billings)	Accounts Receivable	Current Assets	Assets
101040	A/R Clearing (Trade Accounts Receivable)	Accounts Receivable	Current Assets	Assets
101045	A/R Clearing (for misc A/R invoice cash)	Accounts Receivable	Current Assets	Assets
102190	PRA	Due From Associated CO's	Current Assets	Assets
102208	Purdue Pharma L.P.	Due From Associated CO's	Current Assets	Assets
102213	Mundipharma LLC	Due From Associated CO's	Current Assets	Assets
102219	Purdue Pharmaceuticals LP	Due From Associated CO's	Current Assets	Assets
102225	Purdue Neuroscience Company	Due From Associated CO's	Current Assets	Assets
102240	Purdue Pharma Products L.P.	Due From Associated CO's	Current Assets	Assets
102241	Purdue Transdermal Technologies L.P.	Due From Associated CO's	Current Assets	Assets
102250	Rhodes Pharmaceuticals LP	Due From Associated CO's	Current Assets	Assets
102256	Imbrium Therapeutics L.P.	Due From Associated CO's	Current Assets	Assets
102301	Purdue Pharma Inc.	Due From Associated CO's	Current Assets	Assets
102304	Purdue Associates LP	Due From Associated CO's	Current Assets	Assets
102307	Purdue Products L.P.	Due From Associated CO's	Current Assets	Assets
102313	Purdue Pharmaceutical Products L.P.	Due From Associated CO's	Current Assets	Assets
102318	Purdue Pharma Manufacturing, L.P.	Due From Associated CO's	Current Assets	Assets
102401	PLP Associates Holdings L.P.	Due From Associated CO's	Current Assets	Assets
102402	PLP Associates Holdings Inc.	Due From Associated CO's	Current Assets	Assets
102409	Purdue Pharma Technologies Inc.	Due From Associated CO's	Current Assets	Assets
102412	RC 1446 W/H Partnership	Due From Associated CO's	Current Assets	Assets
102413	BR Holdings Assoc LP	Due From Associated CO's	Current Assets	Assets
102415	TXP Services	Due From Associated CO's	Current Assets	Assets
102416	Purdue Holdings LP	Due From Associated CO's	Current Assets	Assets
102418	PharmIT L.P.	Due From Associated CO's	Current Assets	Assets
102504	The Terramar Foundation Inc.	Due From Associated CO's	Current Assets	Assets
102512	Pharma Technologies Inc.	Due From Associated CO's	Current Assets	Assets

Appendix 1 – Relevant SAP general ledger accounts (cont.)

SAP Number	SAP Description	Description 1	Description 2	Description 3
102550	ERG Realty Inc.	Due From ERG	Long-term Assets	Assets
102710	Mundi AG	Due From Associated CO's	Current Assets	Assets
102754	Mundipharma Laboratories, Canada	Due From Associated CO's	Current Assets	Assets
102999	Virtual Company	Due From Associated CO's	Current Assets	Assets
103040	Acct Receivable Other	Other Receivables	Current Assets	Assets
103070	Marketable Securities	Other Receivables	Current Assets	Assets
103080	Accrued Royalty Income	Other Receivables	Current Assets	Assets
103090	Accrued Interest Income	Other Receivables	Current Assets	Assets
104010	Finished Goods Inventory	Inventories	Current Assets	Assets
107204	Investment PPLP	Investments in Associated Companies	Long-term Assets	Assets
107215	Investment in Coventry Technologies	Investments in Associated Companies	Long-term Assets	Assets
107232	Investment New Suffolk Holdings L.P.	Investments in Associated Companies	Long-term Assets	Assets
107233	Investment Lucien Holdings S.ar.L	Investments in Associated Companies	Long-term Assets	Assets
107242	Investment IRC 1446 W?H Partnership	Investments in Associated Companies	Long-term Assets	Assets
107250	Investment Coventry In Rhodes Pharmacue	Investments in Associated Companies	Long-term Assets	Assets
107401	Investment PLP Associates Holdong LP	Investments in Associated Companies	Long-term Assets	Assets
107412	Investment IRC 1446 W/H Partnership	Investments in Associated Companies	Long-term Assets	Assets
107950	Investment Infinity Pharmaceuticals	Investments in Associated Companies	Long-term Assets	Assets
107955	Investment Novelos	Investments in Associated Companies	Long-term Assets	Assets
130010	Patents and Trademarks	Other Intangibles, Net	Long-term Assets	Assets
130015	Accum. Amort. Patents	Other Intangibles, Net	Long-term Assets	Assets
130020	Goodwill	Goodwill Long Term	Long-term Assets	Assets
130030	Accum. Amort. Goodwill	Goodwill Long Term	Long-term Assets	Assets
130160	Deposits On Long Term Assets	Other Assets	Long-term Assets	Assets
139953	MundiPharma Latam GM (Customer)	-	-	-

Appendix 1 – Relevant SAP general ledger accounts (cont.)

SAP Number	SAP Description	Description 1	Description 2	Description 3
200000	Accts Payable Trade	Accounts Payable	Current Liabilities	Liabilities
200010	Accounts Payable Intercompany	Due to Associated Companies	Current Liabilities	Liabilities
200011	Accounts Payable Intercompany Foreign	Accounts Payable	Current Liabilities	Liabilities
200050	Accts Payable Accrued	Accounts Payable	Current Liabilities	Liabilities
203150	Use Tax Payable	Accrued Expenses & Taxes	Current Liabilities	Liabilities
205080	Accrued Interest	Accrued Expenses & Taxes	Current Liabilities	Liabilities
205110	Accrued Other	Accrued Expenses & Taxes	Current Liabilities	Liabilities
205150	Accrued Royalty Fees	Accrued Expenses & Taxes	Current Liabilities	Liabilities
300021	Capital #21 Purdue Pharma LP	Retained Earnings & Partners' Capital	Retained Earnings & Partner Capital	Equity
301017	Capital #17 Contribution Coventry	Partnership Contributions_CY	Retained Earnings & Partner Capital	Equity
301021	Capital #21 Contribution PPLP	Partnership Contributions_CY	Retained Earnings & Partner Capital	Equity
301026	Capital #26 Contribution Reigo Company	Partnership Contributions_CY	Retained Earnings & Partner Capital	Equity
301027	Capital #27 Contribution Rosebay Medical	Partnership Contributions_CY	Retained Earnings & Partner Capital	Equity
302021	Capital #21 Distribution Purdue Pharma L	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302026	Capital #26 Distribution Beacon Company	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302027	Capital #27 Distribution Rosebay	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302032	Capital #32 Distribution BR	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302040	Distribution IRC 1446 W/H Partnership	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302042	Distribution #42 Purdue Pharma Inc	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302043	Distribution #43 PLP Assoc. Holdings Inc	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302044	Distribution #44 PLP Assoc. Holdings LP	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
302045	Distribution #45Purdue Holdings LP	Partnership Distributions-CY	Retained Earnings & Partner Capital	Equity
330007	Unreal Gain/Loss Inv			
401000	Gross Sales before off-invoice discounts		Gross Sales	
401030	VCB Credits		Gross Sales	

Appendix 1 – Relevant SAP general ledger accounts (cont.)

SAP Number	SAP Description	Description 1	Description 2	Description 3
401040	Other Credits - Returns			Gross Sales
401041	Other Credit Adjustments			Gross Sales
402000	Sales Other			Other Sales
402999	AG Sales			Other Sales
403000	Foreign Sales			Foreign Sales
404000	Gross Sales - Manufacturing			Manufacturing Co. Sales
404010	Sales Finished Goods External			Manufacturing Co. Sales
404030	Sales Commission			Manufacturing Co. Sales
405020	GPO Admin. Fees			Sales Discounts and Allowances
406030	Cash Discounts Accrued			Sales Discounts and Allowances
503000	Cost of Goods Standard - Manufacturing			Cost of Goods
505006	Reclass of PPV or GR/IR			Cost of Goods
603000	Salaries - Exempt	Salaries and Wages	Salary and Related	Included Cost Elements
604000	Payroll Taxes	Payroll Taxes	Salary and Related	Included Cost Elements
605100	Fringe Benefit Other	Employee Benefits	Salary and Related	Included Cost Elements
605110	Educational Assist		Training	Included Cost Elements
605115	Fringe Benefit Adjustment Account	Employee Benefits	Salary and Related	Included Cost Elements
605116	Fleet Adjustment Account	Employee Fleet Expenses	Salary and Related	Included Cost Elements
606000	Annual Bonus			Incentive Bonus
606030	Long-term Awards			Incentive Bonus
606300	Admin and Prof Trav.		Employee Travel	Included Cost Elements
606400	Travel Other		Employee Travel	Included Cost Elements
606420	Meals and Ent.		Employee Travel	Included Cost Elements
606510	Ext. Training Exp.		Training	Included Cost Elements
606800	Office Supplies		Office Supplies	Included Cost Elements

Appendix 1 – Relevant SAP general ledger accounts (cont.)

SAP Number	SAP Description	Description 1	Description 2	Description 3
606840	Misc. Proc. Card		Office Supplies	Included Cost Elements
607050	Canned Software		Software	Included Cost Elements
607300	Dues		Dues & Subscriptions	Included Cost Elements
607310	Subscript. - Books		Dues & Subscriptions	Included Cost Elements
607330	Subscript. -Info Svc		Dues & Subscriptions	Included Cost Elements
607510	Outside Rent		Occupancy	Included Cost Elements
607700	Emp Dining/Co Events		Occupancy	Included Cost Elements
608410	Management Fee	Audit & Accounting fees	Consulting & Outside Services	Included Cost Elements
608450	Accounting Fees External	Audit & Accounting fees	Consulting & Outside Services	Included Cost Elements
608461	Corporate Litigation			Legal Fees
608470	Legal Other			Legal Fees
608491	Other Legal Expenses			Legal Fees
608640	Outside Services	Outside Services	Consulting & Outside Services	Included Cost Elements
608660	Consultants - Mgmt.	Consulting Expenses	Consulting & Outside Services	Included Cost Elements
609350	Seminars and Symposia		Speaker Program and Other	Included Cost Elements
609530	Nonclinical Outsour	Outside Services	Consulting & Outside Services	Included Cost Elements
611615	Community Rel Supp.		External Affairs	Included Cost Elements
640000	Contributions		Contributions	Included Cost Elements
650010	Other Taxes		Taxes	Included Cost Elements
660040	Interest Interco		Interest and Bank Fees	Included Cost Elements
660080	Bank Service Charges		Interest and Bank Fees	Included Cost Elements
680000	Other Co-Development Income	Misc Income & Expense	Other Expenses	Included Cost Elements
690100	InterCo Charges/Credits	Misc Income & Expense	Other Expenses	Included Cost Elements
690200	International Charges/Credits	Misc Income & Expense	Other Expenses	Included Cost Elements
690300	TXP Direct Cost Assessment	-	-	-

Appendix 1 – Relevant SAP general ledger accounts (cont.)

SAP Number	SAP Description	Description 1	Description 2	Description 3
690400	TXP MARK UP			
690500	TXP INDIRECT COST			
690600	Indirect Costs			
700010	Interest Income	Interest Income	Other Expenses	Included Cost Elements
700070	Purchase Discount			Purchase Discount
700090	Gain On Sale Of Investments	Misc Income & Expense	Other Expenses	Included Cost Elements
700120	Royalty Income Domestic			3rd Party Royalty Income
700130	Partnership Income			Partnership Income
700500	Export Income	Misc Income & Expense	Other Expenses	Included Cost Elements
700520	Realized FX	Misc Income & Expense	Other Expenses	Included Cost Elements
700530	Royalty Income Foreign			Royalty Income ex USA
792000	Fringe Benefits	Employee Benefits	Salary and Related	Included Cost Elements
792010	Fleet Allocation	Employee Fleet Expenses	Salary and Related	Included Cost Elements
793030	Security Cost Assessmt		Allocations	Included Cost Elements
793130	Security mark up		Allocations	Included Cost Elements
793140	EHS Cost Assessmt		Allocations	Included Cost Elements
793150	EHS mark up		Allocations	Included Cost Elements
793160	TXP Cost Assessmt		Allocations	Included Cost Elements
793170	TXP MARK UP		Allocations	Included Cost Elements
800000	Misc. Charge/Expense	Misc Income & Expense	Other Expenses	Included Cost Elements
800100	Foreign Other Expense	Misc Income & Expense	Other Expenses	Included Cost Elements
800400	Federal Income Tax Prior			Tax Provision
800401	Federal Income Tax Provision Current Yea			Tax Provision
800405	State Income Tax Expense			Tax Provision
800407	State Income Tax Provision Current Year			Tax Provision

Appendix 1 – Miscellaneous SAP codes

Document Type	Description	Profit Center	Description
AB	Accounting Document	BHC	Buprenorphine Transdermal AG(3rd Party)
DZ	Customer Payment	BPS	Buprenorphine Sublingual
KA	Vendor Document	BUP	Buprenorphine
KR	Vendor Invoice	CLC	Colace
RC	Reconciliation Ledger	DLD	Dilauidid
RE	Invoice - Gross	EDB	EDO B776 and B278
SA	G/L Account Document	EDS	EDO S7.1 and S101
ZD	Customer Invoice	GEN	Gen Non-Product Specific
ZG	G/L Account Document Sweep	INT	Intermezzo
ZH	G/L Account Document Accrual	MRP	Morphine Sulfate Generic Rhodes Pharma
Posting Key	Description	MSC	MS Contin
1	Invoice - Debit	MSG	MS Generic
15	Incoming Payment	MWI	Morphine Sulfate Gen
17	Other Clearing	ORA	Oxycodone APAP Generic - Rhodes Products
25	Outgoing Payment	ORF	Reformulated OXY
31	Invoice - Credit	ORW	Oxycodone APAP Generic
40	Debit Entry	OXI	OXY-IR Products
50	Credit Entry	OXR	Rhodes - OXY
Document Ref.	Description	OXY	Oxycontin
CTW	Chase Treasury Workstation	PCL	Peri-Colace
CWS	Cash Wire Services	SEN	Senokot
PD WT	Paid Wire Transfer	SMG	Slow-Mag
		SNS	Senokot S
		UNI	Uniphyll

Appendix 1 – Miscellaneous SAP codes (cont.)

Order	Country
114	Eastern Europe
117	NETHERLANDS
118	FRANCE
120	OTHER
121	NORWAY
122	AUSTRIA
123	ITALY
124	SPAIN
127	BELGIUM
128	JAPAN
129	SWEDEN
132	ISRAEL
133	AUSTRALIA
134	SOUTH KOREA
139	FINLAND
140	CANADA
141	ENGLAND
142	DENMARK
144	GERMANY
260	SWISS
280	NEW ZEALAND
281	SINGAPORE
300	Latin America
320	CYPRUS
340	PHILIPPINES
360	ARAB STATES
380	MALAYSIA
400	POLAND

Cost Center	Description
2100504	Executive Administration-TE 504
2301504	Finance - 504
2300415	Treasury - 415
2301415	Tax - 415
2305415	Credit & Collections - 415
2331415	Accounting Services - 415
2333415	Payroll - 415
2334415	Accounts Payable - 415
2350415	Corporate Procurement - 415
9005208	Ex USA R&D - 208
9005313	Ex USA R&D - 313
4198EDB	Reconciliation EDO B776 and B278
4198EDS	Reconciliation EDO S7.1 and S101
2100208	Executive Administration - 208
2301208	Finance - 208
9004208	Other Expenses - 208
4705208	Medical Affairs Strategic Research - 208
2130208	Ethics & Compliance - 208
2000208	Corporate Interest - 208
2100999	Executive Admin. 999
9001208	Foreign Income & Expense - 208
9001304	Foreign Income & Expense - 304
9001227	Foreign Income & Expense - 227
9000208	Other Income and Expense - 208

Tax Code	Description
U1	16% Import Tax



Appendix 2 - List of sources relied upon

Appendix 2 - List of sources relied upon

In order to achieve the objectives of the Intercompany and Non-Cash Transfers Analysis, we accessed and reviewed various types of sources of information from Purdue, Rhodes, and TXP that we used and relied on when performing our procedures.

The following types of information and documents were obtained from Purdue and Rhodes.

1. Entity Organization Charts

- Organizational charts for the Purdue and Rhodes entities and certain Affiliated Entities.

2. SAP Accounting System Information

- SAP company numbers and names, and chart of accounts: Financial Tables.xlsx
- SAP general ledger detail
- SAP master vendor table
- SAP accounts payable ledger
- SAP accounts receivable ledger
- SAP cost center detail and list of customer codes

Appendix 2 - List of sources relied upon

3. Financial Statements

- Purdue's audited financial statements for the years ended December 31, 2008 through December 2017, and unaudited financial statements for the year ended December 31, 2018.
- Purdue and Coventry's combined audited financial statements for the years ended December 31, 2014 through 2015.
- Coventry's audited financial statements for the year ended December 31, 2016.
- Internal financial statements, reports and/or SAP accounting records for PPLP, Rhodes, and other Affiliated Entities whose books and records are maintained in the same SAP accounting system as Purdue's.

4. Documentation evidencing, supporting, or relating to the intercompany and non-cash transfers made among Purdue, Rhodes, the IACs and PRA L.P.

- Invoices and wire instructions.
- Other accounting records and approval documentation available in the SAP documentation.
- Information obtained from discussions and communications with Purdue, Rhodes and TXP employees including, but not limited to, agreements, emails and transaction level detail.

Appendix 2 - List of sources relied upon

5. The October 19, 2018 MDL Presentation

6. Meetings with employees of Purdue, PPI, Rhodes, and TXP

Title	Company
Associate General Counsel	PPLP
Controller	PPLP
Associate Director, SG&A Finance	PPLP
Senior Vice President and Chief Financial Officer	PPLP
Senior Financial Planning & Analysis Manager	PPLP
Associate Director, R&D and Medical Affairs FP&A	PPLP
Associate Director, Manufacturing Finance	PPLP
Senior Manager, G&A Finance	PPLP
Vice President Finance	Rhodes
Associate Director, Finance	Rhodes
Controller	Rhodes
Director, Finance and Accounting	TXP
Accounting Services, Manager	TXP
Accounting Services, Manager	TXP
Senior Accountant	TXP

7. The Statements of Financial Affairs and Schedules of Assets and Liabilities filed with the United States Bankruptcy Court for the Southern District of New York in October of 2019.

AlixPartners

Appendix 3 –Status of AlixPartners' review

Appendix 3 –Status of AlixPartners' review

As of the date of this report, AlixPartners is awaiting additional information from TXP to verify and/or update the accuracy of certain information contained herein, including reconciliation to certain information included in Purdue's SOFA, SOAL and SAP accounting system. The table below briefly summarizes the status of our review for each category of intercompany and non-cash transfers.

Exhibit	Value From	Transfer To	Description	Completion %	Open Items
1A	Purdue	Mundipharma International Limited (USA)	Manufacturing services support	100	
1B	Purdue	One Stamford Realty L.P.	Office space and admin services	95	Additional rent and administrative services fees to be confirmed with TXP
1C	Purdue	Purdue Pharma Technologies, Inc.	Audit, security & EHS services	100	
1D	Purdue	Purdue Pharma Technologies, Inc.	Finished products from 3rd parties	100	
1E	Purdue	The P.F. Laboratories Inc.	CMO services	100	
1F	Purdue	The Terramar Foundation, Inc.	Office space	100	
1G	Purdue	TXP Services Inc.	Financial and tax services	100	
1H	Purdue	Mundipharma Research Limited	R&D services	100	
1I	Purdue	Mundipharma EDO GmbH	R&D services	100	
1J	Purdue	Mundipharma International Limited (UK)	Consulting and legal services	95	Pending information from TXP on additional charges prior to 2012 in accounts payable data.
1K	Purdue	Mundipharma A.G.	MS Contin royalties	95	Pending information from TXP on additional meeting and consulting expenses in accounts payable data.
1L	Purdue	Pharmaceutical Research Associates Inc.	Betadine and Senokot royalties	100	
1M	Purdue	Purdue Pharma Canada	Manufacturing and packaging services	100	
1N	Purdue	Purdue Pharma Canada	Adhansia assets	100	
1O	E.R.G. Realty	Purdue	Loan	100	
1P	Various IACs	Purdue	Accounting, HR & similar services	100	
1Q	Foreign IACs	Purdue	Finished products	100	
1R	Foreign IACs	Purdue	Oxycontin royalty payments	95	Confirm with TXP the categorizations of activity in account 102208-304.
2A	Various IACs	Rhodes Tech	API purchases	100	
2B	Foreign IACs	Rhodes Tech	LAM region finished product	100	
2C	Rhodes Pharma	Mundipharma Laboratories GMBH	Theophylline	100	
3A	Rhodes Pharma	Purdue	CMO services	100	
3B	Rhodes	Purdue	IT, benefit, distribution & development services	100	
3C	Rhodes Pharma	Purdue	Dilaudid generic & branded license	100	
3D	Rhodes Pharma	Purdue	Morphine Sulfate Extended Release rights	100	
3E	Rhodes Pharma	Purdue	Butran AG profit-sharing	100	
3F	Purdue	Rhodes Tech	API purchases	100	
4A	Purdue	PRA L.P.	Equity of Coventry Technologies L.P.	100	
4B	Purdue	PRA L.P.	Infinity Pharmaceuticals, Inc.	100	
4C	Purdue	PRA L.P.	Millsaw Realty L.P.	100	
4D	Purdue	PRA L.P.	Koltan Pharmaceuticals	100	
4E	Purdue	PRA L.P.	Novelos Therapeutics, Inc.	100	
4F	Purdue	PRA L.P.	Lucien Holdings S.ar.l	100	
4G	Purdue	PRA L.P.	New Suffolk Holdings LLP	100	
4H	Purdue	PRA L.P.	Non-ADF OxyContin	100	
4I	Purdue	PRA L.P.	Dilaudid	100	
4J	Purdue	PRA L.P.	MS Contin	100	

Disclaimer and Statement of Limiting Conditions

This Intercompany and Non-Cash Transfers Report and the related analysis has been prepared at the direction of the Special Committee and Counsel. THIS INTERCOMPANY AND NON-CASH TRANSFERS REPORT IS NOT INTENDED TO BE RELIED UPON BY ANY PARTY OTHER THAN PURDUE, PPI, RHODES, THE SPECIAL COMMITTEE OR COUNSEL, OR INDUCE ACTION BY ANY PARTY.

The information contained herein is based upon financial and other data provided to AlixPartners by Counsel, the management and staff of Purdue, Rhodes and TXP, and publicly available information, which was available and reviewed as of the date of this Intercompany and Non-Cash Transfers Report. The depth of the analyses may be limited in some respects due to the extent and sufficiency of available information. AlixPartners further relied on the assurance of Counsel and management and staff of Purdue, Rhodes and TXP that they were unaware of any facts that would make the information provided to AlixPartners incomplete or misleading. In preparing this Intercompany and Non-Cash Transfers Report, AlixPartners has assumed, without any independent verification, the accuracy and completeness of all information available from public sources, Counsel, Purdue, Rhodes and TXP or which was otherwise provided to us.

AlixPartners has not subjected the information contained herein to an examination in accordance with generally accepted auditing or attestation standards. Had AlixPartners performed such an examination, certain matters might have come to our attention that may have caused us to report different findings and observations herein. Accordingly, AlixPartners cannot and does not express an opinion on the information and does not assume any responsibility for the accuracy or correctness of the underlying financial or other data, information and assessments upon which this Intercompany and Non-Cash Transfers Report is based. The analysis performed was on a "level-of-effort" basis; that is, the depth of our analyses and extent of our authentication of the information may be limited in some respects due to the extent and sufficiency of available information, time constraints dictated by the circumstances, and other factors. Additionally, AlixPartners is not licensed to provide legal advice. Accordingly, nothing in this Intercompany and Non-Cash Transfers Report should be construed as legal advice or opinion.

Many of the observations included in this Intercompany and Non-Cash Transfers Report are based upon representations, both written and verbal, made by Counsel and employees of Purdue, Rhodes and TXP. We give no assurances as to the accuracy of these representations and are not responsible whatsoever for misrepresentations made, if any. Information in this Intercompany and Non-Cash Transfers Report is non-public and considered highly confidential by Counsel and Purdue. Amounts included throughout this Intercompany and Non-Cash Transfers Report represent approximates and may include rounding differences.

This Intercompany and Non-Cash Transfers Report is incomplete without AlixPartners' accompanying verbal presentation and is based on the information and documents reviewed as of the date of this Intercompany and Non-Cash Transfers Report, and review of any additional documents may change the information included herein. The information in this Intercompany and Non-Cash Transfers Report reflects conditions and the views of AlixPartners as of this date, all of which are subject to change. AlixPartners undertakes no obligation to update or provide any revisions to this Intercompany and Non-Cash Transfers Report to reflect events, circumstances or changes that occur after the date this Intercompany and Non-Cash Transfers Report was prepared. Neither this Intercompany and Non-Cash Transfers Report nor any of its contents may be copied, reproduced, disseminated, quoted or referred to in any presentation, agreement or document with or without attribution to AlixPartners.



Appendix B

Curriculum Vitae

APPENDIX B



Mark F. Rule, CFA

mrule@alixpartners.com
+1 312 705 3960, office
+1 773 680 4978, mobile

Professional History

Mark applies more than 20 years of experience to help companies and their legal advisors solve complex problems. During his career, Mark has analyzed economic, financial and accounting issues, assisted in financial restructuring and bankruptcy engagements, analyzed fraudulent conveyance and preference actions, analyzed solvency, investigated fraud and accounting irregularities, prepared lost profits and damage analyses, and valued a wide range of assets, securities and businesses. Mark has experience in over 30 industries.

Mark has testified as a valuation, solvency, accounting and damages expert in federal and bankruptcy courts and AAA and JAMS arbitrations.

Education

Mark holds a Masters in Business Administration from the University of Chicago Booth School of Business with concentrations in accounting, finance, and economics. He holds a Bachelor of Business Administration degree in finance and computer applications from the University of Notre Dame and is a Chartered Financial Analyst charterholder.

Relevant Representative Experience

- Analyzed certain accounting transactions, intercompany transactions, shared service transactions and financing transactions in the following bankruptcies:
 - *In re: Purdue Pharma L.P., et al., Chapter 11 Case No. 19-23649 (RDD), United States Bankruptcy Court, Southern District of New York*
 - *In re: Energy Future Holdings Corp., et al., Chapter 11 Case No. 14-10979 (CSS), United States Bankruptcy Court, District of Delaware*
 - *In re: GenOn Energy, Inc. et al., Chapter 11 Case No. 17-33695 (DRJ), United States Bankruptcy Court, Southern District of Texas, Houston Division*
 - *In re: Exide Holdings, Inc. et al., Chapter 11 Case No. 20-11157 (CSS), United States Bankruptcy Court, District of Delaware*
 - *In re: Tribune Company et al., Chapter 11 Case No. 08-13141 (KJC), United States Bankruptcy Court, District of Delaware*
 - *In re: Chesapeake Energy Corporation et al., Chapter 11 Case No. 20-33233 (DRJ), United States Bankruptcy Court, Southern District of Texas, Houston Division*
- Analyzed certain intercompany transactions of a pharmaceutical conglomerate as part of DOJ and SEC investigations.
- Analylyled certain intercompany transactions of an international electronics company as part of a litigation dispute.

APPENDIX B

Testimony Within the Last Four Years

- *In re: GenOn Energy, Inc. et al., Chapter 11 Case No. 17-33695 (DRJ), United States Bankruptcy Court, Southern District of Texas, Houston Division.*
- *In re: Cinemex USA Real Estate Holdings, Inc. et al., Chapter 11 Case No. 20-14695-LMI, United States Bankruptcy Court, Southern District of Florida, Miami Division.*
- *R. Alexander Acosta, Secretary of Labor, U.S. Department of Labor v. Wilmington Trust N.A., et al. Case No. 1:17-CV-1755, United States District Court, Northern District of Ohio, Eastern Division (Cleveland).*
- *CBPB Holdings, Inc. and Howard Kessler v. FSR Holdings, LLC and Felix Riccio. JAMS Ref. No. 1400017952.*
- *Jayson Weisz, SRC Medical Partners, LLC, and JRF Group, LLC v. PalliaTech Florida LLC, PalliaTech Florida, Inc., and Joseph Lusardi. Case No. 01-18-0004-5355, the American Arbitration Association.*

Appendix C

List of Sources Relied Upon

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

Entity Organization Charts:

- Organizational charts for the Purdue and Rhodes entities and certain Affiliated Entities.

SAP Accounting System Information:

- SAP company numbers and names, and chart of accounts: Financial Tables.xlsx
- SAP general ledger detail
- SAP master vendor table
- SAP accounts payable ledger
- SAP accounts receivable ledger
- SAP cost center detail and list of customer codes

Financial Statements:

- Purdue's audited financial statements for the years ended December 31, 2008 through December 2017, and unaudited financial statements for the year ended December 31, 2018.
- Purdue and Coventry's combined audited financial statements for the years ended December 31, 2014 through 2015.
- Coventry's audited financial statements for the year ended December 31, 2016.
- Internal financial statements, reports and/or SAP accounting records for PPLP, Rhodes, and other Affiliated Entities whose books and records are maintained in the same SAP accounting system as Purdue's.

Documentation evidencing, supporting, or relating to the intercompany and non-cash transfers made among Purdue, Rhodes, the IACs and PRA:

- Invoices and wire instructions.
- Other accounting records and approval documentation available in the SAP documentation.
- Information obtained from discussions and communications with Purdue, Rhodes and TXP employees including, but not limited to, agreements, emails and transaction level detail.

Meetings with employees of Purdue, PPL, Rhodes, and TXP:

Title	Company
Associate General Counsel	PPLP
Controller	PPLP
Associate Director, SGA & Finance	PPLP
Senior Vice President and Chief Financial Officer	PPLP
Senior Financial Planning & Analysis Manager	PPLP
Associate Director, R&D and Medical Affairs F&A	PPLP
Associate Director, Manufacturing Finance	PPLP
Senior Manager, G&A Finance	PPLP
Vice President, Finance	Rhodes
Associate Director, Finance	Rhodes
Controller	Rhodes
Director, Finance and Accounting	TXP
Accounting Services Manager	TXP
Accounting Services Manager	TXP
Senior Accountant	TXP

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

Other Information:

The October 19, 2018 MDL Presentation

The Statements of Financial Affairs and Schedules of Assets and Liabilities filed with the United States Bankruptcy Court for the Southern District of New York in October of 2019

Exhibit 1:

- Exhibit 1A:
 - MILD – BILLS TO PURDUE.xlsx
 - MILD - PPLP Service Agreement.pdf
- Exhibit 1B:
 - OSR - Additional Rent charged to PPLP 2008 - October 2019.xlsx
 - Rent Payments.xls
 - Option on 8th Floor.pdf
 - PPLP New Lease dated April 6, 2006.pdf
- Exhibit 1C:
 - PP Tech 102409 Interco 12.31.15.xlsx
 - 7C. Security Services Agreement effective as of January 1, 2008 by and between Purdue Pharma L.P. and Purdue Pharma Technologies Inc.pdf
- Exhibit 1D:
 - PP Tech 102409 Interco 12.31.15.xlsx
 - 13B. Purchasing Services Agreement effective as of January 1, 2008 by and between Purdue Products L.P. and Purdue Pharma Technologies Inc.pdf
- Exhibit 1E:
 - Totowa Sales 2008.xlsx
 - Totowa Sales 2009.xlsx
 - Totowa Sales 2010.xlsx
 - Totowa Sales 2011.xlsx
 - Totowa Sales 2012.xlsx
 - Totowa Sales 2013.xlsx
 - Totowa Sales 2014.xlsx
 - 18H. Contract Manufacturing Agreement dated as of January 1, 1996 by and between The P.F. Laboratories, Inc. and Purdue Pharma L.P.pdf
- Exhibit 1F:
 - 2013 BILLINGS TO COMPANIES December 2013.xlsm
 - 2014 BILLINGS TO COMPANIES Dec 2014.xlsm
 - 2015 BILLINGS TO COMPANIES Dec 2015.xlsm
 - 2016 BILLINGS TO COMPANIES Dec 2016.xlsm
 - 2017 BILLINGS TO COMPANIES Dec 2017 FINAL.xlsx
 - 2018 Company Billings Terramar.xlsx
 - Terramar Bank Account.docx
 - Terramar spend 2002 - 2012.xlsm
 - PPLP Terramar Agmt.pdf
 - Termination of Service Agmt - PPLP - Terramar.pdf

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

- Exhibit 1G:
 - TXP invoice TXP110.pdf
 - TXP invoice TXP116.pdf
 - TXP invoice TXP51.pdf
 - TXP invoice TXP64.pdf
 - 2018 JE Tieout - Leadsheet.pdf
 - 2018 JE Tieout - Detailed Support.pdf
 - 7B. Tax Services Agreement effective as of January 1, 2008 by and between Purdue Pharma L.P. and TXP Services Inc.pdf
 - Amendment to Services Agreement (PPLP and TXP).pdf
 - TXP - PPLP Services Agreement (Fully Executed) FINAL..pdf
- Exhibit 1H:
 - 2008 to 2018 Mundi Research and EDO Payment Report.xlsx
 - Amendment to RSA - MRL-PPLP (2016).pdf
 - Amendment to RSA - MRL-PPLP (2017).pdf
 - RSA between MRL and Purdue Pharma LP.pdf
- Exhibit 1I:
 - 2008 to 2018 Mundi Research and EDO Payment Report Report.xlsx
 - EDO.Purdue.ServicesAgr.5.17.2019.pdf
 - MEDO - PPLP.pdf
 - MEDO – PPPLP.pdf
 - MEDO-PPPLP.Termin.notice.5.22.19.pdf
- Exhibit 1J:
 - 2012 MINT & PPLP.pdf
 - 2013 MINT-PPLP.pdf
 - 2014 MINT-PPLP.pdf
 - 2016 MINT-Purdue Pharma L.P.pdf
 - 2017 MINT - PPLP Services Agreement.pdf
 - MINT & Purdue 2015.pdf
 - MINT – PPLP US Services Agreement (2018).pdf
- Exhibit 1K:
 - MS Contin Assignment and Assumption.pdf
 - MS Contin License (298232-1 04-23-2009 10-05-45 AM).pdf
 - NY2-429270-v2-Ds US COS 8 9 05 (PROFIT SHARE).pdf
- Exhibit 1L:
 - Royalties to PRA (Senokot & Betadine) 2008 - 2018.XLSX
 - Royalty Payment Calculation.JPG
 - Royalty Payment Calculations.pdf
 - Alcon Royalty agreement.pdf
 - Amended and Restated License Agreement (Betadine) - November 29, 2006.pdf
 - Amended and Restated License Agreement (Senokot) - November 29, 2006.pdf
 - Assignment to PRA.pdf
- Exhibit 1M:
 - Amendment 1 to Supply Agreement dated 912009.pdf
 - Purdue Canada Amendment #2 – 2015.pdf

Intercompany and Non-Cash Transfers Report

APPENDIX C

List of Sources Relyed Upon

- Purdue Canada Amendment to add Senokot Kiwibalance Final.pdf
- Purdue Canada Senokot Supply Agreement Amendment 3.pdf
- Purdue Pharma(Canada) - Supply Agmt_.pdf
- Exhibit 1N:
 - Purdue Canada-PPLP APA Final Execution Copy (002).pdf
- Exhibit 1O:
 - ERG Realty Interest Income August 2011.xlsx
 - ERG Realty Interest Income October 2010.xlsx
 - ERG Note (October 2000).pdf
 - ERG Note (October 2010).pdf
- Exhibit 1P:
 - N/A
- Exhibit 1Q:
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2008 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2009 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2010 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2011 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2012 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2013 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2014 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2015 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2016 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2017 NC02 (002).xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2018 NC02.xlsx
 - ZPURD_SD_ZSD_C06_Q024 Foreign Sales 2019 NC02 November YTD.xlsx
- Exhibit 1R:
 - 2A. License Agreement Expenses Agreement made as of December 15, 2005 by and between Pharma Associates L.P. and Purdue Pharma L.P.pdf
 - Assignment of Income to PALP.pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Arab States).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Austria).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Be...).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - CEE).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - China).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Cyprus).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Denmark).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Egypt).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Finland).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - France).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Germany).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Hong Kong).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Iceland).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Ireland).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Italy).pdf
 - License Agreement PPLP - MDCBV (Oxycontin - Jordan).pdf

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

- License Agreement PPLP - MDCCBV (Oxycontin - Kuwait).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Lebanon).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Netherlands).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - New Zealand).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Norway).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Philippines).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Poland).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Saudi Arabia).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Singapore).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - South Africa).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Spain).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Sweden).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - Switzerland).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - United Kingdom).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - United Kingdom).pdf
- License Agreement PPLP - MDCCBV (Oxycontin - United Kingdom).pdf
- License Agreement PPLP - MDCCBV (OxyContin OTR - Canada).pdf
- License Agreement PPLP - MDCCBV (OxyContin OTR - India).pdf
- License Agreement PPLP - MDCCBV (OxyContin OTR - Malaysia).pdf
- License Agreement PPLP-MDCBV (OxyContin OTR - Singapore).pdf
- License Agreement PPLP-MDCBV (OxyContin OTR - Lebanon).pdf
- License Agreement PPLP-MDCBV (Oxycontin OTR - Thailand).pdf
- License Agreement PPLP-MDCBV (Oxycontin OTR-Vietnam).pdf
- License Agreement PPLP-MDCBV (Oxycontin-OTR-Philippines).pdf
- License Agreement PPLP-MLG (Oxycontin OTR-Brazil).pdf
- License Agreement PPLP-MLG (Oxycontin OTR-Mexico).pdf

Exhibit 2:

- Exhibit 2A:
 - 2019 Invoice Summary.xls
 - Bard LTD Sales Summary - Oxycodone & Naloxone May 2019.xls
 - Bard API Transfer Price - email communications.pdf
 - Rhodes Technologies - Bard Supply Agreement (Fully Executed) (1).pdf
- Exhibit 2B:
 - 2020 Transfer Prices for IACs - all commercial products.xlsx
- Exhibit 2C:
 - Mundipharma MSA 10-1-14.pdf

Exhibit 3:

- Exhibit 3A:
 - COMMERCIAL.PRODUCT.PURCHASES.FROM PURDUE.xlsx
 - 11A. Contract Manufacturing Agreement effective October 18, 2010 by and between Purdue Pharmaceuticals L.P. and Rhodes Pharmaceuticals L.P.pdf
 - Purdue Wilson A&R Mfg Agr 12-31-23.pdf

Intercompany and Non-Cash Transfers Report

APPENDIX C

List of Sources Relied Upon

- Exhibit 3B:
 - 0. Rhodes Cross Charges 2008-2019.xlsx
 - 1. SAP Access - Medical.xlsx
 - 1. SAP Access - R&D.xlsx
 - Purdue Shared Services Summary by year - 2008 - 2019.xlsx
 - Rhodes charges to AlixPartners.xlsx
 - RT Inter Ops to RP Charges Summary 2008-2019.xlsx
 - Co 227 Intercompany settlement 2008.xls
 - Co 227 Intercompany settlement 2009.xls
 - Co 227 Intercompany settlement 2010.xls
 - Co 227 Intercompany settlement 2011.xls
 - Co 227 Intercompany settlement 2012.xls
 - Co 227 Intercompany settlement 2013.xls
 - Co 227 Intercompany settlement 2014.xls
 - Co 227 Intercompany settlement 2015.xls
 - Co 227 Intercompany settlement 2016.xls
 - Co 227 Intercompany settlement 2017.xls
 - Co 227 Intercompany settlement 2018 v3.xls
 - Co 227 Intercompany settlement 2019 v3.xls
 - Rp Co 250 Intercompany settlement 2008.xls
 - RP Co 250 Intercompany settlement 2009.xls
 - Co 250 Intercompany settlement 2010.xls
 - Co 250 Intercompany settlement 2011.xls
 - Co 250 Intercompany settlement 2012 V4.xls
 - Co 250 Intercompany settlement 2013 V2.xls
 - Co 250 Intercompany settlement 2014 V2.xls
 - P.01 January - Co 250 Intercompany settlement 2016.xls
 - P.02 February - Co 250 Intercompany settlement 2016.xls
 - P.03 March - Co 250 Intercompany settlement 2016.xls
 - P.04 April - Co 250 Intercompany settlement 2016.xls
 - P.05 May - Co 250 Intercompany settlement 2016.xls
 - P.06 June - Co 250 Intercompany settlement 2016.xls
 - P.07 July - Co 250 Intercompany settlement 2016.xls
 - P.08 August - Co 250 Intercompany settlement 2016.xls
 - P.09 September - Co 250 Intercompany settlement 2016.xls
 - P.10 October - Co 250 Intercompany settlement 2016.xls
 - P.11 November - Co 250 Intercompany settlement 2016.xls
 - P.12 December - Co 250 Intercompany settlement 2016.xls
 - P.01 January - Co 250 Intercompany settlement 2017.xls
 - P.02 February - Co 250 Intercompany settlement 2017.xls
 - P.03 March - Co 250 Intercompany settlement 2017.xls
 - P.04 April - Co 250 Intercompany settlement 2017.xls
 - P.05 May - Co 250 Intercompany settlement 2017.xls
 - P.06 June - Co 250 Intercompany settlement 2017.xls
 - P.07 July - Co 250 Intercompany settlement 2017.xls

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

- P.08 August - Co 250 Intercompany settlement 2017.xls
- P.09 September - Co 250 Intercompany settlement 2017.xls
- P.10 October - Co 250 Intercompany settlement 2017.xls
- P.11 November - Co 250 Intercompany settlement 2017.xls
- P.12 December - Co 250 Intercompany settlement 2017.xls
- P.01 January - Co 250 Intercompany settlement 2018.xls
- P.02 February - Co 250 Intercompany settlement 2018.xls
- P.03 March - Co 250 Intercompany settlement 2018.xls
- P.04 April - Co 250 Intercompany settlement 2018.xls
- P.05 May - Co 250 Intercompany settlement 2018.xls
- P.06 June - Co 250 Intercompany settlement 2018.xls
- P.07 July - Co 250 Intercompany settlement 2018.xls
- P.08 August - Co 250 Intercompany settlement 2018.xls
- P.09 September - Co 250 Intercompany settlement 2018.xls
- P.10 October - Co 250 Intercompany settlement 2018.xls
- P.11 November - Co 250 Intercompany settlement 2018.xls
- P.12 December - Co 250 Intercompany settlement 2018.xls
- Co 250 Intercompany settlement 2018 Full Yr Summary.xls
- Copy of P.12 December - Co 250 Intercompany settlement 2018.xls
- RP Co 208 Intercompany settlement 2019 v2.xls
- Exhibit 3C:
 - Butrans AG Agreement 12.5.18 Executed.pdf
- Exhibit 3D:
 - Morphine Profit Share Units Dec Ytd 2011 Report.xlsx
- Exhibit 3E:
 - Butrans AG Agreement 12.5.18 Executed.pdf
- Exhibit 3F:
 - 2019 Invoice Summary.xlsx

Exhibit 4:

- Exhibit 4A:
 - 2008-01-01 dated WC of GP.pdf
 - 2008-01-01 Assignment and Assumption Agreement.pdf
 - Coventry BS @ 1-1-08.xlsx
 - 2008 Audited Combined Financial Statements.pdf
- Exhibit 4B:
 - Infinity Memorandum.doc
 - 2013--PPLP Final Audited Financial Statements.pdf
 - 2009 Purdue Pharma LP and Assoc'd Cos AFS FINAL.pdf
- Exhibit 4C:
 - 2009-01-01 WC of GP.pdf
 - 2009-01-01 Assignment & Assumption Agreement (PLPAHLP).pdf
 - Millsaw et al BS @ 1-1-09.xlsx
 - Dec Distributions Flow - Ardsley (2).xlsx

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

- 2009 Purdue Pharma LP and Assoc'd Cos AFS FINAL.pdf
- Exhibit 4D:
 - 2014-03-04 WC of GP.pdf
 - Kolltan Subscription Docs.pdf
 - September Distributions Flow – Kolltan.xlsx
 - Kolltan Additional Investment.pdf
 - Details of Shares Held.msg
 - Decision 6220845_1.pdf
 - Decision 528101_1.pdf
 - Board's Decision to Increase Investment to \$11.5 Million.pdf
 - 2009 Purdue Pharma LP and Assoc'd Cos AFS FINAL.pdf
- Exhibit 4E:
 - Novelos Purdue - Securities Purchase Agreement EXECUTION COPY-0809.pdf
 - Executed Securities Purchase Agreement.pdf
 - Black Scholes - NVLT v2.xlsx
 - 2009 Purdue Pharma LP and Assoc'd Cos AFS FINAL.pdf
- Exhibit 4F:
 - Assignment & Assumption Agreement.pdf
 - Change in Ownership.xlsx
 - 2010-04-01 Minutes of BoD.pdf
 - 2010 Purdue Pharma LP and Assoc'd Cos audited FS Issued sent (002).pdf
- Exhibit 4G:
 - Assignment & Assumption Agreement.pdf
 - Change in Ownership.xlsx
 - 2010 Purdue Pharma LP and Assoc'd Cos audited FS Issued sent (002).pdf
- Exhibit 4H:
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Switzerland.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Poland.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Spain.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Egypt.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Arab States.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) - Hong Kong.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Finland.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Singapore.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Germany.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Norway.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Kuwait.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Ireland.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) - New Zealand.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Austria.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Lebanon.pdf

Intercompany and Non-Cash Transfers Report

List of Sources Relied Upon

- - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Cyprus.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – France.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) - Saudi Arabia.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Italy.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) - United Kingdom.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Jordan.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Sweden.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Iceland.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) - South Africa.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) - Central and Eastern Europe.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – China.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Netherlands.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Denmark.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Philippines.pdf
 - PPLP-PHLP Assignment & Assumption Agreement (OxyContin) – Belgium.pdf
- Exhibit 4I:
 - Assignment & Assumption Agr. (Dilauidid) - October 1, 2016.pdf
 - Intangible Analysis 12.2017.xlsx
 - Purdue Pharma Audited Financial Statements (2017).pdf
 - Dilauidid and MS Contin Resolutions.pdf
- Exhibit 4J:
 - 2017 Purdue Pharma Audited Financial Statements.pdf